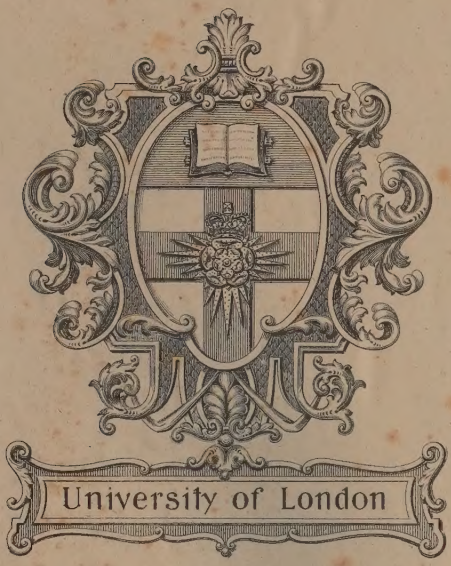
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ACCOUNTS AND PAPERS;

SIXTY-THREE VOLUMES.

—(14.)—

EAST INDIA.

Session

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ACCOUNTS AND PAPERS:

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EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.

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1893.

[C.—7072.] *Price* 5½*d.*

Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1891-92, and the Estimates for 1892-93 and 1893-94.

[*Note.*—With the view of marking clearly the distinction between Pounds sterling and Tens of Rupees, the notation of £ for the former and Rx for the latter has been adopted in the Accounts and Estimates.]

The following are the documents laid or to be laid before Parliament this year, in respect of the Financial Position of India:—

Finance and Revenue Accounts of the Government of India for 1891–92 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1891-92, with Estimate for 1892–93, &c. (No. 211 of 1893).

Estimate of the Revenue and Expenditure of the Government of India for 1892–93, compared with the Results of 1891–92 (No. 212 of 1893).

Returns of Loans raised in India and in England (Nos. 18, 19, 167, and 287 of 1893).

Indian Financial Statement for 1893–94 (No. 207 of 1893).

Statement of the Trade of British India from 1887–88 to 1891–92 [C.—6886].

Administration Report on the Railways in India for 1892–93.

Statistical Abstract relating to British India from 1882–83 to 1891–92.

Statement exhibiting the Moral and Material Progress and Condition of India during 1891–92.

a 76410. Wt. P. 180.

Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows :—

Gross Revenue and Expenditure.	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Revenue - - - - -	89,143,283	90,021,200	90,005,700
Expenditure chargeable thereon - -	88,675,748	91,103,100	91,600,800
Surplus - - -	467,535	—	—
Deficit - - -	—	1,081,900	1,595,100

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure (in the form given at page 68 of the Financial Statement*); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

Net Revenue and Expenditure.	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Net Revenue - - - -	49,969,887	51,473,400	50,103,200
Net Expenditure - - - -	49,502,352	52,555,300	51,698,300
Surplus or Deficit, including cost of Special Defence Works - -	467,535	*—1,081,900*	*—1,595,100*
Do. excluding do. do. -	1,072,383	*—522,600*	*—1,058,500*

The following is a more detailed explanation of the foregoing figures.

* See page 52 of the Appendix to this Memorandum.

Account, 1891–92.

Net Revenue and Expenditure.	Budget Estimate, March 1891.	Revised Estimate, as published in March 1892.	Modification of the Revised Estimate, as explained to the House of Commons on June 20, 1892.	Account.
	Rx	Rx	Rx	Rx
Net Revenue - - - -	48,890,800	49,726,900	49,927,900	49,969,887
Net Expenditure - - - -	48,775,200	49,806,900	49,573,800	49,502,352
Surplus or Deficit, including cost of Special Defence Works.	115,600	—*80,000*	354,100	467,535
Surplus, excluding cost of Special Defence Works.	962,600	470,000	904,100	1,072,383

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 1,079,087, and of the net expenditure by Rx 727,152, giving an improvement of Rx 351,935.

The increase of Rx 1,079,087 in the net Revenue is due mainly to the large augmentation of the net receipts from Opium, but there was also a satisfactory improvement under most of the heads except Land Revenue; the following are the details:—

Net Revenue.		*Remarks.*
Land Revenue - - -	Rx —*399,842*	Reduction of Revenue in Madras Rx 522,242, and in the North-West Provinces Rx 91,614; increase in other provinces Rx 180,330; reduction of Expenditure Rx 33,684.
Opium - - -	+831,855	Increase of Revenue Rx 418,980, the average selling price in Calcutta being Rs. 1,058, against an estimate of Rs. 1,000, per chest, while the amount paying duty in Bombay was more than the Estimate by 1,654 chests; reduction of charge Rx. 412,875, owing to the partial failure of the crop.
Salt - - - -	+299,836	Increase of Revenue, particularly in Bombay, Rx 292,682; reduction of Expenditure Rx 7,154.
Stamps - - -	+107,711	Increase of Revenue, chiefly in Bengal.
Excise - - - -	+159,412	
Provincial Rates - -	— *34,429*	Reduction of Revenue in Madras.
Assessed Taxes - -	+ 44,220	Increase of Revenue.
Forest - - -	+ 37,999	Reduction of Revenue, chiefly in Bombay, Rx 20,518; general reduction of Expenditure, Rx 58,517.
Other heads - - -	+32,325	
Total increase of net Revenue:		
Imperial - - +741,405		
Provincial - +337,682	+1,079,087	

The increase of Rx 727,152 in the net Expenditure is mainly accounted for by the additions of Rx 1,206,139 to the military charges in India, of Rx 656,284 for Exchange on the sterling payments, the bills on India having been sold at an average rate of about 16$\frac{3}{4}$*d.*, as compared with the Budget Estimate of 17$\frac{1}{4}$*d.*, and of £254,353 for discount on the loan raised in England, while, on the other hand, the net result

in India from the railways was better by Rx 1,376,017. The following table shows the chief heads under which the alteration in the net Expenditure occurred :

Net Expenditure.		*Remarks.*
Interest - - - - -	Rx +374,933	Net Payments in India less Rx 18,826; in England heavier £203,379 owing to discount on creation of £4,600,000. India Stock; Exchange worse Rx 190,380.
Telegraph - - - - -	*—93,515*	Improvement of receipts in India.
Police - - - - -	*—94,480*	Reduction of expenditure in Burma and Bombay.
Marine - - - - -	*—195,963*	Reduction of expenditure Rx 82,649, and increase of receipts Rx 23,314.
Medical - - - - - -	+51,978	Increase of expenditure in Madras and Burma.
Other Civil Departments - -	*—59,100*	Chiefly under Scientific and Minor Departments, and Law and Justice.
Superannuation Allowances and Pensions	+94,292	Mainly in Exchange.
Famine Relief and Insurance -	+225,319	The net charge on account of protective railways constructed through the agency of Companies (which is included in the Railway Revenue Account) having been reduced, a larger sum became available under Famine Insurance.
Construction of Railways out of Revenue	*—47,267*	Diminished expenditure in Madras.
Railway Revenue Account - -	*—1,185,836*	Net earnings increased on the State lines by Rx 1,361,197 and on the Guaranteed Railways by Rx 313,118, of which the Companies' share of surplus profits or net earnings, amounted to Rx 335,732; other charges in India better Rx 37,434; making the total improvement in India Rx 1,376,017; net charge in England better £37,849; exchange worse Rx 228,030.
Irrigation - - - - -	*—49,521*	Improvement of Revenue Rx 111,440; increase of charge Rx 61,919.
Buildings and Roads: Military Works	+77,924	Increase of Expenditure.
Army - - - - - -	+1,249,197	Increase in India Rx 1,206,139, chiefly for special expeditions, mobilisation, and remounts; reduction in England £108,504; increase in Exchange Rx 151,562.
Special Defence Works - -	*—242,152*	Reduction in India Rx 55,290, in England £140,737, and in exchange Rx 46,125.
Other heads - - - -	*—56,183*	
Total Increase of net Expenditure:		
Imperial - -	+389,470	
Provincial - -	*—249,794*	
	+139,676	
But the improvement belonging to the Provincial Governments, by reason of the before-mentioned increase of their part of the net Revenue by Rx 337,682, and reduction of their net Expenditure by Rx 249,794, was -	587,476	The position of the several Provincial Governments was better than the estimate to the following extent:—Burma, Rx 201,512; Bombay, Rx 137,771; North West Provinces, Rx 74,280; Central Provinces, Rx 72,218; Punjab, Rx 66,890; Assam, Rx 55,327; Bengal, Rx 15,492; India General, Rx 1,158; while the Madras Government's balance was worse by Rx 37,172.
Consequently the net Expenditure charged on the Revenue was increased by - - - -	727,152	
And, deducting this from the increase of Rx 1,079,087 in the net Revenue, the position of the Imperial Government was improved by -	351,935	

Compared with the Revised Estimate as explained to the House of Commons on the 20th of June 1892, the Accounts show a very slight alteration; there is an increase in the net Revenue of Rx 41,987, or about ·08 per cent., and a reduction in the net Expenditure of Rx 71,448, or ·14 per cent., the final result being an improvement of the surplus by Rx 113,435.

Revised Estimate, 1892–93.

Net Revenue and Expenditure.	Budget Estimate, March 1892, as stated to the House of Commons, June 20, 1892.	Revised Estimate, March 1893.	Comparison of Revised with Budget Estimate.
	Rx	Rx	Rx
Net Revenue - - - - - -	49,581,800	51,473,400	+1,891,600
Net Expenditure - - - - - -	49,435,200	52,555,300	+3,120,100
Surplus or Deficit, including cost of Special Defence Works	146,600	*—1,081,900*	*—1,228,500*
Surplus or Deficit, excluding cost of Special Defence Works	761,100	*— 522,600*	*—1,283,700*

When the Statement was laid before the House of Commons in June 1892, the surplus was estimated at Rx 146,600. The Revised Estimate, however, shows, as

compared with the Budget, an increase of Rx 2,057,300 in Exchange, and, apart from Exchange, an increase of Rx 1,893,400 in the net Revenue, and of Rx 1,064,600 in the net Expenditure, making the position worse by Rx 1,228,500, and turning the expected surplus into a deficit of Rx 1,081,900. Including Exchange, the increase is Rx 1,891,600 in the net Revenue, and Rx 3,120,100 in the net Expenditure. The former is caused by the following changes :—

Net Revenue.		*Remarks.*
Land Revenue - - Rx	+247,100	Increase of revenue Rx 182,100; reduction of expenditure Rx 65,000.
Opium - - - -	+971,600	Increase of revenue Rx 331,900, the higher prices in Calcutta having more than counterbalanced the diminution of the amount sold; reduction of expenditure Rx 639,700, through the partial failure of the crop.
Salt - - - -	+142,000	Increase of revenue Rx 103,900; reduction of charge Rx 38,100.
Stamps - - -	+226,500	Increase of revenue.
Excise - - - -	+113,600	Mainly increase of revenue.
Forest - - - -	+135,100	Increase of revenue Rx 60,400, chiefly in Burma; reduction of expenditure Rx 74,700.
Other heads - - -	+ 55,700	
Total increase of net Revenue :		
Imperial +1,440,600		
Provincial + 451,000	+1,891,600	

Of the increase of Rx 3,120,100 in the net Expenditure charged on the Revenue, Rx 1,934,800 is due to Exchange on sterling Expenditure, and Rx 120,700 to Exchange on remittance transactions; dividing the Exchange among the various heads, the increase of charge may be thus explained :—

Net Expenditure.		*Remarks.*
Interest - - Rx	+408,500	Increase in India Rx 109,700, owing to alteration of dates for payment in consequence of conversion of 4½ into 4 per cent. debt, and to less receipts on capital overdrawn by railway companies; increase in England £38,600, owing to discount on loan; increase of charge for exchange Rx 260,200.
Telegraph - - -	— *55,100*	Increase of revenue.
Mint - - - -	— *101,100*	
Police - - -	— *74,000*	Chiefly reduction of charge, especially in Bombay and Burma.
Marine - - - -	+170,700	Increase of expenditure in England, owing to larger payments for construction of vessels, and in exchange.
Political - - -	+ 53,100	Increase of charge in India,
Civil Superannuation - -	+297,200	Increase of expenditure in India Rx 5,300; increase in England £79,300, through monthly payments being adopted; increased charge for exchange Rx 212,600.
Exchange on Remittance transactions - - - -	+120,700	Less gain on receipts in India from guaranteed Railways, and increased charge for family remittances owing to fall in exchange.
Famine Relief - - -	— *53,200*	Reduction of charge in Madras.
Railway Revenue Account - -	+136,300	Improvement of net receipts on State Railways Rx 311,900; reduction of expenditure in India Rx 96,300, and in England £18,400; increase of charge for exchange Rx 562,900.
Irrigation - - -	— *124,800*	Increase of revenue.
Army - - -	+1,605,100	Increase of expenditure in India Rx 464,400, chiefly for special expeditions, transport, and higher price of food; in England £428,200, owing to payment of arrears, and the adoption of the system of issuing furlough and retired pay monthly; and exchange Rx 712,500.
Special Defence Works - -	— *55,200*	Reduction of expenditure in England, on account of stores for Aden.
Other heads - - -	— *6,000*	
Total increase of net Expenditure :		
Imperial - +2,669,100		
Provincial - — *346,900*	+2,322,200	
But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 451,000, and reduction of the net Expenditure by Rx 346,900, was - -	797,900	The position of the Provincial Governments was better than had been estimated to the following extent :—Burma, Rx 237,500; Madras, Rx 233,900; Bombay, Rx 120,800; North-west Provinces, Rx 102,500; Bengal, Rx 34,200; Central Provinces, Rx 33,000; Assam, Rx 25,600; Punjab, Rx 9,200; and India General, Rx 1,200.
Consequently, the net Expenditure charged on the Revenue, was increased by - -	3,120,100	The approximate Accounts show, however, an improvement over the Revised Estimate of Rx 295,100. The net Revenue is increased by Rx 118,000, and the net Expenditure is diminished by Rx 177,100; there is a reduction of Rx 174,500 in the net receipts from Railways, but otherwise the net payments in India are reduced by Rx 900, and in England by £235,400, and the charge for Exchange is less by Rx 115,800. Instead, therefore, of the deficit of Rx 1,081,900 expected in the Revised Estimate, it is now anticipated that there will be a deficit of Rx 786,800
And, deducting from this the increase of Rx 1,891,600 in the net Revenue, the position of the Imperial Government is seen to be worse by - -	1,228,500	

Budget Estimate, 1893-94.

Net Revenue and Expenditure.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Comparison.
	Rx	Rx	Rx
Net Revenue	51,473,400	50,103,200	*—1,370,200*
Net Expenditure	52,555,300	51,698,300	*—857,000*
Deficit, including cost of Special Defence Works	*—1,081,900*	*—1,595,100*	*—513,200*
Deficit, excluding cost of Special Defence Works	*—522,600*	*—1,058,500*	*—535,900*

There is an estimated reduction of Rx 1,370,200 in the net Revenue, and of Rx 857,000 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 513,200.

The reduction of Rx 1,370,200 in the net Revenue is expected to occur in the following manner :—

Net Revenue.		*Remarks.*
Land Revenue	Rx + 144,500	Increase of Revenue, particularly in Bombay, Assam, Punjab, and Burma.
Opium	*—1,310,200*	Reduction of Revenue Rx 650,300, owing to the diminution in the sales at Calcutta being expected to be in force throughout the year; increase of charge in Bengal Rx 659,900, the crop in 1892-93 having been below the average.
Salt	*— 109,400*	Reduction of Revenue Rx 60,800 ; increase of charge Rx 48,600.
Stamps	*— 35,700*	Chiefly reduction of Revenue.
Excise	*— 64,300*	
Provincial Rates	+ 69,400	Mainly increase of Revenue.
Customs	+ 61,500	
Forest	*— 133,600*	Reduction of Revenue Rx 38,800; increase of charge, particularly in Madras, Bombay, and Burma, Rx 94,800.
Other heads	+ 7,600	
Reduction of net revenue		
Imperial	*—1,319,600*	*—1,370,200*
Provincial	*— 50,600*	

The reduction of Rx 857,000 in the net Expenditure charged on the Revenue is thus explained :—

Net Expenditure.		*Remarks.*
Interest	Rx *—302,300*	In India reduction of charge Rx 279,600, and increase of receipts Rx 30,900 ; in England, reduction of charge £39,200, and reduction of receipts £4,000; increased charge for Exchange Rx 43,400.
Mint	+ 86,500	Diminished receipts.
Police	+120,200	General increase of expenditure, except in Bengal.
Marine	*—102,400*	Reduction of expenditure in England and in Exchange.
Education	+ 66,500	General increase of expenditure, except in the North-West Provinces.
Exchange on Remittance transactions	*—122,200*	Larger withdrawals in India by Railway Companies (especially Assam-Bengal), coupled with fall in Exchange.
Construction of Protective Railways	+ 60,400	Increased allotment for the construction of railways out of revenue.
Construction of Railways (beyond grant from Famine Insurance)	*—217,800*	The exceptional grant for railways in Madras in 1892-93 is not repeated.
Railway Revenue Account	+283,300	Net receipts better Rx 202,000 ; Exchange worse Rx 170,800 ; other charges more Rx 314,500.
Buildings and Roads: Civil Works	+169,100	Increase of expenditure, principally in Burma, Rx 153,700; reduction of receipts Rx 15,400.
Army	*—522,300*	Increase in India Rx 192,200; reduction in England £522,200 and in Exchange Rx 192,300.
Other heads	+ 11,400	
Total reduction of net Expenditure :		
Imperial	*—806,400*	*—469,600*
Provincial	+336,800	

Brought forward - Rx	—469,600	
But there is a charge borne by the Provincial Governments, in consequence of the reduction of their portion of the net Revenue by Rx 50,600, and the increase of their net expenditure by Rx 336,800, amounting to - -	—387,400	According to the Budget for 1893-94, Madras is expected to be worse by Rx 190,400, Bombay by Rx 130,900, Burma by Rx 104,200, the Central Provinces by Rx 89,900, Assam by Rx 74,700, the Punjab by Rx 64,800, the North-West Provinces by Rx 50,500, Bengal by Rx 45,200, and India General by Rx 600, making a total of Rx 751,200. In the revised Estimate for 1892–93 the Provincial Governments spend only Rx 363,800 from their balances; so that in the Estimate for 1893–94 their position is worse than in that for 1892–93 by Rx 387,400.
So that the net Expenditure charged on the Revenue is reduced by - - -	—857,000	
And, setting this against the reduction of Rx 1,370,200 in the net revenue, the position of the Imperial Government is, on the whole, worse by - -	513,200	

Principal Changes in the last Three Years.

The Account of the year 1890–91 ended with a surplus of Rx 3,688,200, and the Budget Estimate for 1893–94 shows a deficit of Rx 1,595,100, the difference being Rx 5,283,300, of which the increased charge for exchange accounts for Rx 5,018,700. The following tables show the principal changes that have taken place since March 1891.

Net Revenue and Expenditure.	Account, 1890–91.	Budget, 1893–94.	Increase.
Net Revenue - - - Rx	49,354,200	50,103,200	749,000
Net Expenditure:			
India: Imperial - - Rx	12,936,500	13,047,100	110,600
„ Provincial - - Rx	12,643,200	13,255,300	612,100
England - - - £	15,139,500	15,607,900	468,400
Exchange - - - Rx	4,946,800	9,788,000	4,841,200
Total - - Rx	45,666,000	51,698,300	6,032,300
Surplus or Deficit - - Rx	3,688,200	—1,595,100	—5,283,300

The following is an explanation of the increase of Rx 749,000 in the net Revenue :—

Net Revenue.

	Rx	
Land Revenue	+670,300	Increase in the Punjab Rx 194,800, in the North-West Provinces Rx 185,300, in Burma Rx 162,800, in Bombay Rx 84,800, in Assam Rx 78,200, in Madras Rx 60,400, and in the other provinces Rx 49,200; reduction in Bengal Rx 145,200.
Opium	*—637,300*	Reduction in receipts at Calcutta Rx 449,900, owing to diminution of amount sold by 13,300 chests, the effect of which is partly counteracted by the rise in price from Rs. 1,037 to an estimate of Rs. 1,250 per chest; reduction in excise and miscellaneous receipts Rx 9,000; reduction on Malwa opium Rx 104,300, owing to the duty being lowered during the whole year from Rs. 650 to Rs. 600 per chest; increase of charge Rx 74,100.
Stamps	+340,000	Increase of Revenue.
Excise	+172,700	
Provincial Rates	+215,600	
Customs	*— 83,200*	Increase of receipts from duty on imports of liquors, petroleum, &c. Rx 20,600; diminution on exports of rice Rx 100,100; increase of miscellaneous receipts Rx 1,500; increase of Expenditure Rx 5,200.
Assessed Taxes	+70,400	Increase of Revenue.
Forest	*—62,800*	Increase of Revenue Rx 140,800, and of Expenditure Rx 203,600, especially in Madras and Bombay.
Registration	+38,500	
Other heads	+24,800	

Total increase of net Revenue :

	Rx	
Imperial	+136,900	+749,000
Provincial	+612,100	

Of the increase of Rx 6,032,300 in the net Expenditure, the fall in Exchange from 18·09 to 14·75 pence per rupee accounts for Rx 5,004,400 (including the soldiers' pay and remittance transactions), and Rx 417,600 is due to the full provision being made for famine insurance, so that there is an increase of Rx 610,300 in other respects. The following are the details, including exchange under the several heads :—

Net Expenditure.

	Rx	
Interest	*— 91,900*	In India, reduction of charge Rx 691,300, and increase of receipts Rx 150,500; in England, reduction of charge £118,600, and reduction of receipts £146,200; increase of net charge for Exchange Rx 722,300.
Post Office	+ 55,300	Improvement in India Rx 1,100; increase in England £20,100, and in Exchange Rx 36,300.
Mint	+106,000	Diminution of receipts.
General Administration	+142,100	Increase in India Rx 66,300; in England £900, and in Exchange, Rx 74,900.
Law and Justice	+154,700	Increase of Expenditure Rx 210,300, especially in Bengal, Madras, and Burma; increase of receipts Rx 55,600.
Police	+ 99,400	Increase of Expenditure, especially in the North-West Provinces, Punjab, Bombay, and Madras; reduction in Burma.
Marine	+295,300	Increase of net Expenditure in India Rx 95,200; in England, owing to payment to Admiralty for manning and maintaining Government defence vessels, and to stores, £101,600; and in Exchange Rx 98,500.
Education	+135,700	Increase of Expenditure, particularly in Madras and Bombay.
Medical	+177,700	Increase of Expenditure, especially in Madras, Rx 142,300; reduction of receipts Rx 35,400, there having been an exceptional receipt of £31,000 in 1890–91 through the sale of the Ealing Asylum.
Political	+ 65,200	Increased Expenditure in India.
Civil Furlough	+108,300	Reduction of charge in India Rx 900; increase in England £35,000, owing to unusually small payments in 1890–91; and in Exchange Rx 74,200.
Civil Superannuation	+748,500	Increase of net charge in India Rx 97,500, and in England £109,200; Exchange worse Rx 541,800.
Stationery and Printing	+ 52,300	Increase of net charge in India Rx 30,100, in England £4,500, and in Exchange Rx 17,700.
Exchange on Remittance transactions	*—101,800*	Gain on the capital transactions of the Railway Companies working with fixed rates of Exchange, especially in connexion with the Assam-Bengal Railway in 1893–94.
Carried forward	+1,946,800	

	Rx	
Brought forward - -	+1,946,800	
Famine Relief and Insurance -	+ 559,800	Further Expenditure of Rx 34,900 on Famine Relief, and allotment of Rx 1,054,300 for construction of Protective Railways; diminution of the grant for Reduction of Debt by Rx 520,000, and of that for Irrigation Works by Rx 9,400.
Construction of Railways (beyond grant under Famine Insurance)	+ 79,900	Owing to special allotment of Provincial funds in Madras, Bombay, and Assam, for this purpose.
Railway Revenue Account -	+1,306,800	Increased charge for Exchange Rx 1,741,300; in other respects, State Railways better Rx 550,500, Subsidized Railways Rx 1,200, and Miscellaneous Expenditure Rx 41,700; Guaranteed Railways worse, Rx 158,900.
Civil Buildings and Roads -	+ 404,700	Increase of Expenditure, especially in Burma, Assam, Baluchistan, and Madras; reduction in Bengal and the North-West Provinces.
Army:		
Effective - - -	+1,481,700	Increase of net Expenditure in India Rx 937,400 (pay of European soldiers owing to fall in Exchange heavier by Rx 265,000, and of native cavalry by Rx 72,000; commissariat, Rx 314,600; ordnance Rx 186,100; remounts, &c., Rx 68,800; other payments, Rx 30,900); reduction in England, £91,900; increase in Exchange Rx 636,200.
Non-effective - - - -	+ 856,200	Reduction of net Expenditure in India Rx 25,000; increase in England £156,100, and in Exchange Rx 725,100.
Other Heads - - -	— *51,000*	
Total increase of net Expenditure:		
Rx		
Imperial - +5,420,200		
Provincial - +1,164,700	+6,584,900	
From this increase of Rx 1,164,700 in the Provincial Expenditure must be deducted the increase of Rx 612,100 in the Provincial Revenue, so that the portion of the net increase of charge to be borne by the Provincial Governments amounts to -	— *552,600*	The amount spent by the Provincial Governments from their balances beyond their income was Rx 198,600 in 1890–91, and is estimated to be Rx 751,200 in 1893–94.
Consequently the increase in the net Expenditure charged on the Revenue is - - -	+6,032,300	
And, setting against this increase the improvement of Rx 749,000 in the net Revenue, the Imperial position is, on the whole, worse by - - - -	5,283,300	

The difference in the position of the two years may be thus summed up. The additional charge arising out of the fall in Exchange was Rx 5,018,700. Apart from Exchange, a reduction of Rx 636,900 occurred under the head of Opium, but there was an increase of Rx 1,400,300 in the other principal sources of revenue. There was an improvement in the net Expenditure on the Railway Revenue Account, on Irrigation, and in the payment of Interest, amounting to Rx 1,153,300; but the Military Expenditure, including Military and Special Defence Works, was increased by Rx 687,800, and the Civil Expenditure, including Superannuation, by Rx 1,158,700; there was an increase of Rx 497,600 in the sums allotted from Revenue for famine relief and insurance and for the construction of Railways, and of Rx 389,800 in the charge for Civil Buildings and Roads. Towards this Expenditure there was an increase of Rx 552,600 in the appropriation from the Provincial Balances; and, as the final result, the position of the Imperial Government is worse by Rx 5,283,300.

In the following table the principal causes are shown of the improvement or deterioration in the Accounts for 1891–92, and the Estimates for 1892–93 and 1893–94, when compared with the Accounts for 1890–91. A great improvement has taken place in the main sources of Revenue except Opium, and in the reduction of the charge for Interest, and the returns from Railways are also better; but the net receipts from Opium, which in 1891–92 and 1892–93 were larger, owing to the reduction of the payments in consequence of the small crop, are now likely to be much diminished; the special contributions which were received from the Provincial Governments in 1890-91 do not recur; in all three of the later years the Military Expenditure is very

high, the Civil Expenditure is largely increased, and the grant for Famine Relief and Insurance has been raised to its full amount. In the estimates for 1892–93 and 1893–94 the deterioration of about Rx. 5,000,000 from the position of 1890–91 is virtually accounted for by the increased charge for Exchange:—

Net Revenue and Expenditure better (+) or worse (−) than in 1890–91.		Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
		Rx	Rx	Rx
Exchange on all accounts - - - - -		−1,732,800	−4,897,700	−5,048,700
Other figures apart from Exchange	Principal Heads of Revenue, except Opium	+ 167,200	+1,455,000	+1,400,300
	Opium - - - - -	+ 452,400	+ 673,400	− 636,900
	Civil Departments - - - -	− 355,300	− 652,000	− 848,900
	Famine Relief and Insurance - -	− 416,800	− 415,400	− 417,600
	Interest - - - - -	+ 182,400	+ 468,500	+ 814,200
	Railways (including construction out of Revenue, in addition to that under Famine Insurance).	+ 544,200	+ 133,200	+ 212,400
	Military Expenditure (including Military and Special Defence Works).	−1,323,500	−1,257,100	− 687,800
	Other Charges - - - -	− 738,500	− 278,000	− 100,300
		−3,220,700	−4,770,100	−5,283,300

Famine Relief and Insurance.

In accordance with the policy adopted in 1881, respecting Famine Insurance, it was decided annually to set aside Rx 1,500,000 from Revenue, for the actual relief of famine, for the construction of works calculated to protect the country from famine, or for the reduction of the existing Debt, or avoidance of Debt otherwise about to be incurred, so as to form a set-off against the borrowing that might be expected in a year when famine arose. From 1886–87, however, to 1890–91, it was found impracticable to make the entire grant as intended, without imposing fresh taxation for the purpose. The following table shows to what extent the Revenue has been so appropriated :—

Years.	Famine Relief.	Construction of Protective Irrigation Works.	Construction of Protective Railways.		Reduction or avoidance of Debt.	Total.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.		
	Rx	Rx	Rx	Rx	Rx	Rx
1881–82 - -	34,883	135,449	682,403	—	715,151	1,567,886
1882–83 - -	22,103	263,443	−133,129	—	1,343,555	1,495,972
1883–84 - -	9,205	283,223	649,248	—	581,137	1,522,813
1884–85 - -	7,350	253,046	946,457	—	341,504	1,548,357
1885–86 - -	40,695	186,807	589,000	29,271	683,498	1,529,271
1886–87 - - -	1,041	107,979	200,000	151,812	—	460,832
1887–88 - -	402	91,006	—	285,199	—	376,607
1888–89 - -	7,799	70,537	—	430,182	—	508,518
1889–90 - -	68,288	71,457	—	462,009	460,255	1,062,009
1890–91 - -	5,579	74,392	—	482,351	520,029	1,082,351
1891–92 - -	23,423	77,931	484,795	231,681	682,170	1,500,000
Revised Estimate, 1892–93	76,800	63,000	993,900	366,300	—	1,500,000
Budget, 1893–94 -	40,500	65,000	1,054,300	340,200	—	1,500,000

Upper Burma.

The following is a statement of the net Expenditure and Revenue on account of Upper Burma, including the local payments and receipts :—

	Account, 1890–91.	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
Net Expenditure.	Rx	Rx	Rx	Rx
Police	715,800	666,900	630,000	643,300
General Administration	19,900	19,500	20,400	19,800
Law and Justice	85,100	90,200	95,300	97,700
Marine	26,500	30,300	43,500	51,400
Medical	16,600	16,700	18,100	18,000
Political (including pensions)	49,400	48,000	44,400	43,600
Other Civil Charges	5,100	3,800	2,500	4,900
Railway Revenue Account*	34,200	19,700	82,700	89,000
Irrigation Works	28,100	101,000	119,300	50,400
Buildings and Roads : Military	137,900	123,100	156,900	144,800
„ „ Civil	303,700	337,100	274,200	321,600
Extra Army Charges	350,300	529,200	490,000	505,000
	1,772,600	1,985,500	1,977,300	1,989,500
Net Revenue.				
Land Revenue	454,700	412,400	503,500	487,200
Stamps	22,200	23,600	27,700	30,100
Excise	41,300	46,200	52,500	52,900
Forest	134,200	95,300	162,900	126,600
Tributes	24,700	34,300	41,200	28,100
Other Heads	10,200	12,600	12,400	12,500
	687,300	624,400	800,200	737,400
Net Charge	1,085,300	1,361,100	1,177,100	1,252,100

* Inclusive of interest on capital outlay. The increase of the net charge under the head of Railways in 1892–93 is due to the agreement made in 1892 with the Provincial Government.

Exchange.

The following Table shows the amount of the net sterling expenditure in England in recent years, the average rate at which the remittances from India have been effected, the amount under the head of Exchange involved in that sterling expenditure, the further charge or gain in India on the remittance account, the additional estimated payment to the British soldiers arising from the fall in exchange, and the total charge on the revenues on account of Exchange.

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Accounts.	Additional Payment to European Soldiers on account of Exchange (approximate).	Total Charge for Exchange.
	£	*d.*	Rx	Rx (+ charge, – gain)	Rx	Rx
1881–82	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882–83	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883–84	14,770,000	19·536	3,375,000	— *61,000*	46,000	3,360,000
1884–85	13,844,000	19·308	3,364,000	— *12,000*	184,000	3,536,000
1885–86	13,756,000	18·254	4,330,000	— *264,000*	224,000	4,290,000
1886–87	14,172,000	17·441	5,330,000	+ 26,000	276,000	5,632,000
1887–88	15,128,000	16·898	6,357,000	— *745,000*	437,000	6,049,000
1888–89	14,653,000	16·379	6,818,000	— *952,000*	502,000	6,368,000
1889–90	14,513,000	16·566	6,513,000	— *387,000*	632,000	6,758,000
1890–91	15,177,000	18·090	4,959,000	— *78,000*	567,000	5,448,000
1891–92	15,717,000	16·733	6,825,000	— *31,000*	387,000	7,181,000
Revised Estimate, 1892–93	16,352,000	15·000	9,811,000	— *58,000*	592,000	10,345,000
Budget, 1893–94	15,650,000	14·750	9,815,000	— *180,000*	832,000	10,467,000

Home Charges.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year, with the Exchange added :—

Net Expenditure.	Account, 1891–92.			Revised Estimate, 1892–93.			Budget, 1893–94.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	£ 2,624,726	Rx 1,139,820	Rx 3,764,546	£ 2,458,200	Rx 1,474,900	Rx 3,933,100	£ 2,419,600	Rx 1,517,400	Rx 3,937,000
Railway Revenue Account	5,651,951	2,454,431	8,106,382	5,722,300	3,433,400	9,155,700	5,747,200	3,604,200	9,351,400
Civil Administration: Payments on account of Departments in India, passage, outfit, &c.	21,071	9,150	30,221	27,100	16,200	43,300	29,900	18,700	48,600
Postal Subsidy	59,900	26,012	85,912	59,900	35,900	95,800	59,900	37,600	97,500
Telegraph: Red Sea Company's Annuity	18,027	7,829	25,856	18,000	10,800	28,800	18,000	11,300	29,300
„ Indo-European	38,813	16,855	55,668	29,600	17,800	47,400	32,900	20,600	53,500
„ Zanzibar-Mauritius	—	—	—	—	—	—	5,000	3,100	8,100
Public Works: Civil Engineering College	820	356	1,176	200	100	300	2,600	1,600	4,200
„ Other Charges	5,696	2,474	8,170	6,300	3,800	10,100	5,500	3,500	9,000
Marine: Her Majesty's ships in Indian Seas	50,158	21,782	71,940	52,100	31,300	83,400	50,000	31,400	81,400
„ Indian Government Defence Vessels	6,000	2,606	8,606	50,000	30,000	80,000	60,000	37,600	97,600
„ Other Charges	413	179	592	2,200	1,300	3,500	1,500	900	2,400
Civil Service: Allowances to Candidates, Examinations, &c.	18,038	7,833	25,871	16,300	9,800	26,100	13,400	8,400	21,800
Lunatics: Maintenance	4,159	1,806	5,965	7,000	4,200	11,200	5,000	3,100	8,100
Political charges: Persian Mission	7,000	3,040	10,040	7,000	4,200	11,200	7,000	4,400	11,400
„ Diplomatic and Consular Establishments in China	12,500	5,428	17,928	12,500	7,500	20,000	12,500	7,800	20,300
„ Pensions: territorial and political	54,223	23,547	77,770	29,700	17,800	47,500	23,700	14,900	38,600
„ Other Charges	6,155	2,673	8,828	2,500	1,500	4,000	2,000	1,200	3,200
India Office; Salaries of Establishment	136,589	59,316	195,905	135,800	81,500	217,300	134,300	84,200	218,500
„ Auditor's Department	6,837	2,969	9,806	6,500	3,900	10,400	6,600	4,100	10,700
„ Store Department	24,160	10,492	34,652	27,000	16,200	43,200	26,000	16,300	42,300
„ Stationery, postage, telegrams, and other charges	21,743	9,442	31,185	23000	13,800	36,800	22,300	14,000	36,300
Army: Effective: Home Charges of British Forces serving in India	713,131	309,686	1,022,817	978,500	587,100	1,565,600	817,000	512,400	1,329,400
„ „ Troop Service and Transport	236,818	102,841	339,659	228,000	136,800	364,800	226,000	141,700	367,700
„ „ Other Charges	21,370	9,280	30,650	20,300	12,200	32,500	19,500	12,200	31,700
Stores: Civil and Public Works	182,464	79,237	261,701	220,500	132,300	352,800	186,400	116,900	303,300
„ Telegraph	83,212	36,136	119,348	81,700	49,000	130,700	78,000	48,900	126,900
„ Marine	76,876	33,384	110,260	196,800	118,100	314,900	105,900	66,400	172,300
„ Military	1,098,890	477,207	1,576,097	1,036,500	618,300	1,648,800	842,400	528,300	1,370,700
„ Special Defence Works (including Establishment)	209,263	90,875	300,138	175,000	105,000	280,000	174,700	109,600	284,300
„ Miscellaneous Charges	7,269	3,157	10,426	6,600	4,000	10,600	8,900	5,600	14,500
Furlough: Civil and Marine	192,228	83,477	275,705	208,900	125,300	334,200	209,000	131,100	340,100
„ Military	305,023	132,460	437,483	349,000	209,400	558,400	313,000	196,300	509,300
„ Telegraph	5,413	2,351	7,764	5,900	3,500	9,400	5,400	3,400	8,800
„ Public Works	48,639	21,122	69,761	50,000	30,000	80,000	50,000	31,400	81,400
Non-Effective Charges: Civil and Marine	1,009,811	438,523	1,448,334	1,099,300	659,600	1,758,900	1,049,400	658,100	1,707,500
„ „ Military	2,757,394	1,197,433	3,954,827	3,008,000	1,804,800	4,812,800	2,879,800	1,806,000	4,685,800
Total	15,716,780	6,825,209	22,541,989	16,352,200	9,811,300	26,163,500	15,650,300	9,814,600	25,464,900

There is a reduction in the Budget for 1893–94, as compared with the Account for 1891–92, of £261,674 on Stores, chiefly for the Army, of £205,126 in Interest and Management of Debt (no discount being inserted for the loan in 1893–94), and of £30,523 in Political Pensions (which were exceptionally heavy in 1891–92), while there is an increase of £161,995 for Non-Effective charges, of £95,249 on Railway Revenue Account, of £91,181 in the Army Effective Charges (which were swollen by arrears), of £54,000 in the subsidy to the Admiralty for manning and maintaining the Indian Government Defence Vessels, of £26,097 for Furlough Pay, and of £2,321 on all other accounts; so that there is a net decrease of £66,480 in the sterling payments, while the charge for Exchange is higher by Rx 2,989,391.

The Expenditure in England not charged on the Revenues of the year, according to the Accounts and Estimates, is as follows:—

Expenditure.	Account, 1891–92.			Revised Estimate, 1892–93.			Budget Estimate 1893–94.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
Capital outlay on construction of State Railways	£ 864,309	Rx 375,337	Rx 1,239,646	£ 1,068,000	Rx 640,800	Rx 1,708,800	£ 1,151,800	Rx 722,300	Rx 1,874,100
„ „ on Irrigation Works	8,948	3,886	12,834	8,200	4,900	13,100	8,800	5,500	14,300
Total	873,257	379,223	1,252,480	1,076,200	645,700	1,721,900	1,160,600	727,800	1,888,400

Railways.

The sanctioned mileage of Railways in India on the 31st of December 1892 was 20,004, of which 17,709 miles were open for traffic. The additional length opened in 1892 was 504 miles, of which 204 were on the South Indian Railway, 100 on the Mu Valley, 67 on the North-Western, 59 on the Hyderabad-Umarkot, and 74 on other lines. The length sanctioned during the year was 340 miles, namely, 113 from Ujjain to Bhopal, 72 from Bina to Guna, 68 on the East Indian Railway, and 87 for other lines.

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years:—

——	1890.	1891.	1892.
Miles open at end of year	16,233	17,211	17,709
Capital outlay at end of year Rx	211,982,149	219,375,123	224,471,634
Average cost per open mile „	13,059	12,746	12,676
Number of passengers carried	113,828,810	122,611,345	123,750,462
Number of tons of goods carried	22,521,192	26,048,793	25,978,817
Gross receipts Rx	20,622,572	23,980,761	23,107,194
Working expenses „	10,268,075	11,258,498	10,878,509
Net receipts „	10,354,497	12,722,263	12,228,685
Percentage of net receipts on capital cost	4·88	5·80	5·45

While, however, the Railways gave in India a return of about $5\frac{3}{4}$ or $5\frac{1}{2}$ per cent. on their capital cost, the expense of paying in England the interest in gold is so heavy, that the result of the Railway Revenue Account is to impose a considerable charge on the Government; in 1891–92 this was less than in any year since 1883–84, but the subsequent fall in Exchange has greatly added to the expenditure, as will be seen from the following statement:—

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Receipts	19,938,046	19,064,200	19,551,700
Expenditure	20,253,910	20,775,000	21,545,800
Net Charge	315,864	1,710,800	1,994,100

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange:—

	Rx
Account, 1891–92	2,454,430
Revised Estimate, 1892–93	3,433,400
Budget Estimate, 1893–94	3,604,200

Irrigation Works.

The following is the financial result of the works of Irrigation during the three years to which the statement refers :—

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Major Works:			
Direct receipts	1,404,737	1,487,200	1,323,700
Portion of Land Revenue due to Irrigation	673,189	725,600	815,600
Total Revenue	2,077,926	2,212,800	2,139,300
Working expenses	761,445	790,600	776,100
Net Revenue	1,316,481	1,422,200	1,363,200
Interest on Debt	1,109,678	1,138,900	1,168,300
Net Receipt	206,803	283,300	194,900
Minor Works and Navigation: net Charge	879,782	861,300	717,300
Total net Charge	672,979	578,000	522,400

The direct receipts, of which nine-tenths consist of rates for irrigation, are chiefly derived from the large canals in Upper India; namely, the Ganges, Lower Ganges, Agra, and Eastern Jumna canals, in the North-West Provinces, the Bari Doab, Western Jumna, and Sirhind Canals, in the Punjab, and the Son project in Bengal. Of the portion of the land revenue credited to irrigation works, nearly two-thirds is derived from those in the deltas of the great rivers in Madras, especially the Godávári and Kistna.

The capital outlay on the principal Works of Irrigation has been as follows :—

	To the close of 1890–91.	During 1891–92.	Estimated in		Total to end of 1893–94.	Percentage of net Revenue in 1891–92 on capital outlay.
			1892–93.	1893–94.		
	Rx	Rx	Rx	Rx	Rx	
Bengal: Orissa Project	2,421,788	38,874	37,800	42,500	2,540,962	—·10
Midnapore Series	824,424	1,447	200	—	826,071	·33
Son Canal	2,552,799	20,410	15,400	17,500	2,606,109	1·0
N.-W. Provinces: Ganges Canal	2,685,061	16,905	13,500	19,100	2,734,566	8·35
Lower Ganges Canal.	3,099,851	21,711	17,100	35,100	3,173,762	3·68
Agra Canal	849,147	2,516	2,200	9,300	863,163	4·26
Eastern Jumna Canal.	318,507	6,502	4,400	6,500	335,909	23·84
Betwa Canal	396,508	990	1,200	1,800	400,498	·11
Punjab: Western Jumna Canal	1,062,457	4,692	11,900	28,000	1,107,049	9·64
Sirsa Branch Canal (State outlay).*	59,915	56,771	63,900	62,300	242,886	—
Bari Doab Canal	1,580,392	2,137	26,200	60,000	1,668,729	7·73
SirhindCanal (State outlay)*	2,213,442	33,499	15,000	9,500	2,271,441	6·53
Chenab Canal	554,816	350,635	153,000	180,000	1,238,451	—·03
Swat River Canal	347,589	1,000	—	5,700	354,289	3·09
Madras: Godavari Delta System	1,084,283	6,655	500	—	1,091,438	16·01
Kistna Delta System	930,873	42,890	32,700	47,100	1,053,563	14·04
Sangam Anicut System	297,987	1,649	2,700	5,400	307,736	—·89
Kurnool Canal	2,164,167	—	—	—	2,164,167	·06
Periyar Project	266,610	110,248	129,700	117,500	624,058	—
Rushikulya Project	183,426	64,047	49,800	45,000	342,273	—
Bombay: Eastern Nara Works	513,065	8,517	16,400	24,100	562,082	5·94
Mutha Canals	607,983	10	12,300	14,200	634,493	2·75
Nira Canal	485,834	11,844	10,400	12,100	520,178	·07
Other Works	1,986,728	29,098	14,700	97,200	2,127,726	—
	27,487,652	833,047	631,000	839,900	29,791,599	4·65

The chief grants in 1893–94 are for the Orissa canals and the Kistna Delta System, for the Chenab and Sirsa Branch Canals in the Punjab, and for the Periyar and Rushikulya projects.

* In addition to Rx 1,378,604 contributed by Native States towards the Sirhind Canal, and Rx 50,622 towards the Sirsa Branch Canal, to the end of 1891–92.

Trade.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1893 :—

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
Imports of Private Merchandise	69,034,900	66,587,457	62,618,383
Government stores	2,940,470	2,844,926	3,660,239
Total merchandise	71,975,370	69,432,383	66,278,622
Treasure	21,934,486	14,722,662	17,009,810
Total imports	93,909,856	84,155,045	83,288,432
Exports of Indian Produce and Manufactures	95,902,193	103,550,831	101,930,879
Foreign goods (re-exports)	4,233,529	4,485,179	4,584,314
Government stores	91,626	137,582	59,478
Total merchandise	100,227,348	108,173,592	106,574,671
Treasure	2,123,178	3,286,686	6,958,924
Total exports	102,350,526	111,460,278	113,533,595
Total trade	196,260,382	195,615,323	196,822,027

Analysis of the Imports of Merchandise.

	1890–91.	1891–92.	1892–93.
Private Merchandise.	Rx	Rx	Rx
I. Animals, living	295,430	293,257	300,673
II. Articles of food and drink :			
Fruits and vegetables	178,891	134,255	143,552
Grain and pulse	93,483	215,590	122,359
Liquors	1,423,461	1,442,095	1,447,263
Provisions	1,476,070	1,771,793	1,862,055
Salt	779,034	627,953	576,951
Spices	813,115	797,196	623,633
Sugar	3,399,886	2,561,996	2,625,683
Tea	325,141	443,161	443,336
Other articles	139,771	182,758	106,244
Total	8,628,852	8,176,797	7,951,076
III. Metals and their manufactures :			
Copper	1,813,591	2,089,024	1,768,984
Iron	2,562,307	2,321,283	2,436,070
Lead	147,906	170,908	155,707
Steel	472,187	459,525	386,130
Tin	278,302	264,331	296,034
Zinc or spelter	177,435	192,614	185,877
Brass, quicksilver, and unenumerated metals	194,419	157,388	166,798
Hardware, cutlery, and plated ware	1,197,614	1,238,994	1,217,549
Machinery and millwork	2,063,863	2,111,597	2,359,103
Railway plant and rolling stock (other than Government stores)	2,001,853	1,484,173	1,032,939
Total	10,909,477	10,489,837	10,005,191
IV. Chemicals, drugs, &c. :			
Chemicals	254,150	286,408	307,649
Drugs, medicines, and narcotics	632,146	650,425	662,815
Dyeing and tanning materials	511,183	598,383	644,633
Total	1,397,479	1,535,216	1,615,097

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
V. Oils:			
Kerosine	2,262,529	2,200,966	2,515,873
Vegetable, not essential	256,483	250,469	211,187
Other kinds	115,175	184,520	192,102
Total	2,634,187	2,635,955	2,919,162
VI. Raw materials and unmanufactured articles:			
Coal, coke, and patent fuel	1,543,442	1,250,493	1,141,450
Cotton	194,684	177,273	261,819
Gums and resins	101,932	115,207	104,373
Ivory	325,380	274,343	234,857
Precious stones and pearls, unset	129,869	142,364	207,340
Seeds	111,373	79,794	125,027
Silk	1,115,068	1,264,003	1,016,080
Wood	91,171	85,119	82,125
Wool	115,615	118,204	126,204
Other articles	304,231	321,253	305,003
Total	4,032,765	3,828,053	3,604,278
VII. Articles manufactured and partly manufactured:			
A. Yarns and textile fabrics:			
Cotton twist and yarn	3,768,362	3,514,620	2,683,850
„ piece goods	26,816,983	24,770,897	22,514,362
„ sewing thread	181,370	166,120	164,405
„ other sorts	243,634	237,835	263,248
Flax, hemp, and jute	207,374	190,514	209,264
Silk	1,386,362	1,750,695	1,801,571
Wool	1,818,213	1,762,031	1,523,243
B. Apparel, including boots and shoes	1,349,898	1,398,027	1,383,830
C. Other manufactured articles:			
Arms, ammunition, &c.	206,331	206,517	225,775
Books, maps, charts, &c.	222,401	221,594	230,564
Building and engineering materials	184,816	173,010	140,211
Cabinetware and furniture	91,415	113,258	96,062
Candles	111,495	126,777	148,426
Clocks and watches	129,732	140,283	115,789
Corals	168,716	168,113	121,045
Earthenware and porcelain	227,874	273,573	251,593
Glass	650,237	728,203	670,804
Instruments and apparatus	230,606	252,583	240,032
Jewelry and plate	94,551	90,100	93,443
Leather, excluding boots and shoes	170,255	191,449	179,545
Matches	282,755	331,689	358,957
Paints and colours, and painters' materials	302,861	292,859	299,518
Paper and pasteboard	431,436	470,339	436,098
Soap	92,852	110,417	116,478
Stationery (excluding paper)	223,874	245,567	262,042
Toys and games	150,094	161,394	152,476
Umbrellas	326,092	414,942	441,145
Other articles	1,066,121	1,124,936	1,099,130
Total	41,136,710	39,628,342	36,222,906
Total Private Merchandise	69,034,900	66,587,457	62,618,383
Government Stores.			
Railway plant and rolling stock	1,234,933	1,021,298	1,289,051
Apparel (excluding hosiery)	68,549	45,601	54,580
Arms, ammunition, &c.	279,375	502,017	567,998
Books, maps, and charts	67,310	65,490	65,574
Coal	62,373	58,098	100,507
Hardware and cutlery	81,956	108,906	123,523
Machinery and millwork	96,620	68,361	118,732
Metals	378,319	378,471	433,850
Paper, pasteboard, and stationery	81,197	68,764	80,804
Telegraph materials	76,880	95,188	70,531
Woollen manufactures	134,387	112,865	150,846
Other stores	378,571	319,867	604,243
Total	2,940,470	2,844,926	3,660,239

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Salt - - - - -	429,000	459,000	465,300	510,800	The increase in 1891–92 arose chiefly from the strengthened establishments in Madras, in which province also the addition in 1893–94 is expected.
Stamps - - -	130,000	138,400	141,400	154,700	The increase in 1893–94 is for stores in England, and exchange thereon.
Excise - - -	175,100	190,100	194,100	208,800	The increase in 1891–92 was principally due to the extension of the tree-tax system in Madras; and in 1893–94 it is attributable to the same cause.
Provincial Rates - -	54,000	58,700	58,300	53,500	
Customs - - -	134,700	136,400	139,900	144,800	

	1890–91.	1891–92.	1892–93.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	6,543,364	5,771,033	6,773,483
„ piece goods	1,122,596	1,214,502	1,268,693
„ other sorts	36,679	49,501	58,482
Flax and hemp	1,183	1,545	4,270
Jute : gunny bags	2,180,022	2,195,238	2,853,310
„ „ cloths, rope, twine, &c.	301,940	317,862	384,683
Silk	203,181	183,957	197,178
Wool	104,166	94,789	120,080
B. Apparel (excluding hosiery)	103,429	119,204	145,366
C. Other manufactured articles :			
Coir manufactures	194,802	244,929	232,279
Hides and skins, dressed or tanned	2,535,363	2,818,958	2,956,439
Lac	781,264	750,531	780,164
Oilcake	88,442	104,520	118,495
Other articles	404,097	412,877	531,835
Total	14,600,528	14,279,446	16,424,757
Total Indian Produce and Manufactures	95,902,193	103,550,831	101,930,879

Analysis of the Re-exports of Foreign Merchandise.

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
Apparel	102,503	100,038	118,608
Cotton : twist and yarn	83,801	113,665	90,822
„ manufactures, piece goods	1,689,018	1,787,859	1,703,073
„ „ other sorts	21,475	29,306	29,806
Gums and resins	60,922	68,785	67,232
Ivory	150,210	151,280	111,865
Metals	163,924	229,353	285,558
Provisions	131,301	117,552	146,264
Silk and its manufactures	104,701	104,480	108,989
Spices	68,753	30,179	30,414
Sugar	197,659	192,628	328,080
Tea	285,060	315,741	328,151
Wool and its manufactures	689,801	709,141	656,267
Other articles	484,401	535,172	579,185
Total	4,233,529	4,485,179	4,584,314

Movement of Treasure.

	1890–91.	1891–92.	1892–93.
	Rx	Rx	Rx
Gold : imports	6,500,832	4,118,929	1,781,789
„ exports	864,660	1,705,137	4,594,472
Net imports	5,636,172	2,413,792	*—2,812,683*
Silver : imports	15,433,654	10,603,733	15,228,021
„ exports	1,258,518	1,581,549	2,364,452
Net imports	14,175,136	9,022,184	12,863,569
Net imports of treasure	19,811,308	11,435,976	10,050,886
Amount of silver coined at Calcutta and Bombay	13,163,474	5,553,970	12,705,210

Shipping.

Shipping:	1890-91.		1891-92.		1892-93.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered: steamers -	1,570	2,480,276	1,617	2,561,855	1,585	2,544,440
„ „ „ sailing -	2,091	510,976	2,153	455,262	2,236	442,059
Total - -	3,661	2,991,252	3,770	3,017,117	3,821	2,986,499
„ „ cleared: steamers -	1,831	2,870,715	2,157	3,427,402	1,803	2,846,657
„ „ „ sailing -	2,717	772,693	2,551	708,371	2,785	760,018
Total - -	4,548	3,643,408	4,708	4,135,773	4,588	3,606,675

Balance of Trade (approximate).

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Exports of merchandise - - - - -	100,227,000	108,173,000	106,575,000
„ gold - - - - - -	865,000	1,705,000	4,594,000
„ silver - - - - - -	1,259,000	1,582,000	2,364,000
Total - - - - -	102,351,000	111,460,000	113,533,000
Imports of merchandise - - - - -	71,975,000	69,432,000	66,279,000
„ gold - - - - - - -	6,501,000	4,119,000	1,781,000
„ silver - - - - - -	15,434,000	10,604,000	15,228,000
Total - - - - -	93,910,000	84,155,000	83,288,000
Net exports of merchandise - - - - -	28,252,000	38,741,000	40,296,000
„ imports of gold - - - - -	5,636,000	2,414,000	*—2,813,000*
„ „ silver - - - - -	14,175,000	9,022,000	12,864,000
Excess of exports - - - - - -	8,441,000	27,305,000	30,245,000
Rupee paper enfaced for payment of interest in England -	5,138,000	599,000	*—1,322,000*
Total surplus exports - - -	13,579,000	27,904,000	28,923,000
Remittances by the Government: Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - -	19,095,000	23,948,000	26,977,000
Bills drawn on India for interest on enfaced rupee paper -	892,000	1,070,000	960,000
	19,987,000	25,018,000	27,937,000
Excess of remittances by Government over surplus Exports -	6,408,000	*—2,886,000*	*—986,000*

Debt and Public Works.

The following is the net debt incurred, or to be incurred, during the three years, according to the Account and Estimates:—

		Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
In India - - - - -	Rx	*— 54,345*	245,000	3,215,000
In England - - - - -	£	3,092,638	*— 621,200*	50,800

In 1891–92 no loan was raised for public works in India, and debt to the amount of Rx 54,345 was discharged. In England a loan of £2,600,000 India 3 per cent. stock was issued, at an average price of £94 10*s.* 2½*d.* per cent., of which £1,597,394 was applied to the discharge of India 3½ per cent. debentures, and of debentures of the Oude and Rohilkund and South Indian Railways bearing the same rate of interest; the remainder was needed for advances to Companies constructing railways in India under engagements with the Government. Later in the year there was an unexpected demand caused by the necessity of discharging certain guaranteed railway debentures, which the holders were unwilling to renew on the terms offered by the Government; owing to this reduction of the cash balance, and in order to be in a position to discharge £1,000,000 Oude and Rohilkund Railway debentures falling due on the 1st of April 1892, it became necessary to sell a further amount of £2,000,000 India 3 per cent. stock. The total sterling debt raised was, therefore, £4,600,000 at 3 per cent.; the amount discharged was £1,503,100 debentures at 3½ per cent., and also £4,262 of India 4 per cent. stock; and consequently the net increase was £3,092,638.

In 1892–93, for the third time in succession, the Government of India was able to budget for no public loan; but Rx 250,000 was borrowed, at 4 per cent., from the Rampur State, towards the construction of a line of railway from Moradabad to Bareilly through Rampur; and, debt being discharged to the amount of Rx 5,000, the net increase was Rx 245,000. In England a loan of £1,300,000 India 3 per cent. stock, which was subscribed on the 29th of April 1892, at an average price of £96 18*s.* 4*d.* per cent., was issued for the discharge, in addition to the £1,000,000 of Oude and Rohilkund Railway debentures already mentioned, of £920,300 of railway debentures similarly bearing 3½ per cent. interest while £900 of India stock at a higher rate was also paid off; there was, therefore, a net reduction of debt to the amount of £621,200.

In 1893–94 the Government of India propose to raise for the prosecution of public works a loan in India of Rx 3,000,000, and also to borrow a further sum of Rx 220,000 from the Rampur State for the construction of the railway through its territory, while debt is to be discharged to the amount of Rx 5,000; in England it will be necessary to discharge railway 3½ per cent. debentures to the amount of £1,249,200, for which purpose it is proposed to issue £1,300,000 India 3 per cent. stock.

During the three years to which this statement relates, the outlay from revenue, from borrowed money, and from the balances, on the construction of Railways and Irrigation Works, is as follows :—

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
State Railways - - - - - -	3,418,364	4,723,500	3,929,400
Irrigation Works - - - - - -	833,047	631,000	839,900
	4,251,411	5,354,500	4,769,300
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - -	1,300,229	1,397,100	2,789,900
Total - - - - -	5,551,640	6,751,600	7,559,200

Assets and Liabilities.

The following is a statement of the Assets and Liabilities of the Government of India. As Indian and English figures cannot be correctly added together without Exchange, the totals of the two sets of figures are shown separately :—

Assets and Liabilities, 31*st March* 1893.

Assets.	Rx	£	*Liabilities.*	Rx	£
Railways constructed by the State -	76,569,000	—	Debt - - -	102,937,000	106,684,000
Purchased railways - -	—	59,236,000	Other Obligations - - -	17,384,000	—
Advances to Railway Companies -	—	4,601,000			
Irrigation Works - - -	28,952,000	—			
Loans to Municipalities, &c.	11,846,000	—			
Cash Balances - - -	15,204,000	2,603,000			
Total Assets - -	132,571,000	66,440,000			
Liabilities uncovered	*–12,250,000*	40,244,000			
	120,321,000	106,684,000	Total Liabilities -	120,321,000	106,684,000

The uncovered Liabilities, therefore, are somewhat more than half of a year's net Revenue. In India the liabilities are considerably exceeded by the assets.

Burden of Taxation.

In the following rough calculation, the burden of the taxation on the people of British India is shown.

	Account, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx
Salt	8,636,200	8,648,600	8,587,800
Stamps	4,262,200	4,458,200	4,434,100
Excise	5,117,300	5,203,600	5,145,900
Provincial rates	3,502,800	3,645,700	3,707,100
Customs	1,701,300	1,616,800	1,665,200
Assessed taxes	1,652,800	1,683,100	1,687,200
Registration	399,800	430,700	429,300
Total	25,272,400	25,686,700	25,656,600
According to the census taken in 1891, the population of British India was 221,356,000. On this basis, and allowing for the increase of population, the payment per head, on the assumption that the whole of the taxation from salt, excise, &c., is paid by the inhabitants of British India, is	Rupee. Annas. Pies. 1 2 3	Rupee. Annas. Pies. 1 2 6	Rupee. Annas. Pies. 1 2 4

If to this taxation be added the payment of Land Revenue, which is in the three years R 1 „ 1 „ 4, R 1 „ 1 „ 10, and R 1 „ 2 „ 0 respectively, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 „ 3 „ 7 in 1891–92, Rs. 2 „ 4 „ 4 in 1892–93, and Rs. 2 „ 4 „ 4 according to the Budget for 1893–94.

India Office,
19th June 1893.

George W. E. Russell,
Under Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1890–91 and 1891–92, and Estimates for 1892–93 and 1893–94, with Explanations.

[NOTE.—£ denotes sterling; Rx denotes tens of Rupees.]

REVENUE AND EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	85,741,700	89,143,300	90,021,200	90,005,700	The result of 1891–92 is worse than that of 1890–91, by Rx 3,220,700 including, or Rx 3,107,600 excluding, Special Defence Works. The estimated result of 1892–93 is worse than that of 1891–92, by Rx 1,549,400 including, or Rx 1,595,000 excluding, Special Defence Works. The estimated result of 1893–94 is worse than that of 1892–93, by Rx 513,200 including, or Rx 535,900 excluding, Special Defence Works.
Expenditure charged on the Revenue of the Year.	82,053,500	88,675,800	91,103,100	91,600,800	
Surplus or Deficit { including / excluding } cost of Special Defence Works.	3,688,200 / 4,180,000	467,500 / 1,072,400	*–1,081,900* / *–522,600*	*–1,595,100* / *–1,058,500*	
Total Expenditure, Imperial and Provincial, during the Year.	82,252,100	88,916,700	91,466,900	92,352,000	In 1890–91 and 1891–92, and according to the Estimates for 1892–93 and 1893–94, the Provincial Governments spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current years.
Portion thereof spent by Provincial Governments from their Balances.	*– 198,600*	*– 240,900*	*– 363,800*	*– 751,200*	
Allotments to Provincial Governments unspent by them.	—	—	—	—	
	82,053,500	88,675,800	91,103,100	91,600,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	24,045,200	23,965,800	24,857,600	25,157,200	The reduction in 1891–92 was caused by the failure of the monsoon in Madras; and the increase in 1892–93 arose chiefly from the improvement in that presidency. The increase in 1893–94 is general, except in Bengal and Madras, where a slight reduction is anticipated.
Opium - -	7,879,200	8,012,400	7,966,500	7,316,200	The number of chests sold monthly in Calcutta was 4,750 in 1890 and 1891, 4,500 from January to September 1892, and 3,642 subsequently. The average price per chest was about 1,037 rupees in 1890–91, 1,058 rupees in 1891–92, 1,247 rupees in 1892–93, and is estimated at 1,250 rupees in 1893–94. The number of chests of Malwa opium paying duty was 28,591 in 1890–91, 30,654 in 1891–92, about 27,800 in 1892–93, and is estimated at 27,500 in 1892–93. The duty was 650 rupees a chest till the 5th of July 1890, when it was reduced to Rs. 600. In 1891–92 the improvement occurred chiefly in Bombay; and the reduction in 1892–93 is due to the diminution of exports from that presidency. The reduction anticipated in 1893–94 is owing to the diminution in the monthly sales at Calcutta being expected to be in force throughout the whole year.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks -	235,700	254,400	257,900	224,900	In the Net Statement on page 52 this charge is distributed among the various heads of revenue to which it relates. The increase in 1891–92 was due to unexpected refunds of land revenue in Bengal, the Punjab, and Madras, and of Customs receipts in Bengal. In 1892–93 it is caused by the Customs settlement with the Portuguese Government.
Assignments and Compensations.	1,510,100	1,531,900	1,517,500	1,477,900	The increase in 1891–92 was caused by commutations and arrears, chiefly in the North-West Provinces and Madras. The reduction in 1893–94 is mainly owing to the absence of salt compensations in Portuguese India.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,676,600	3,835,100	3,956,100	4,112,300	In 1891–92 and 1892–93 the increase arose principally from the revision of the scale of allowances to village establishments in Madras, and from extension of surveys in Burma and Bengal, and in the latter year from the payment of arrears in Bombay. In 1893–94 it is caused by the settlement and survey operations in the North-West Provinces and Upper Burma, allowances to village establishments in Madras, and increase of establishments in Assam.
Opium - - -	2,180,800	1,861,800	1,595,000	2,255,000	In 1891–92 and 1892–93 the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. The reserve has been greatly reduced in consequence of the poor crops of recent years, and is estimated at only 1,847 chests at the end of 1893.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Salt - - -	8,523,400	8,636,200	8,648,600	8,587,800	The duty on salt is 2½ rupees a maund throughout India (except in British Burma, where it is one rupee a maund, and in some of the Trans-Indus districts, where the duty varies from 5 to 6¼ annas). In 1891–92 the improvement occurred chiefly in Bombay and Bengal. In 1893–94 allowance is made for a diminution in the Sambhar salt traffic.
Stamps - - -	4,069,000	4,262,100	4,458,200	4,434,100	In 1891–92 there was a general improvement, chiefly in Bengal. In 1892–93 the increase was principally in Madras and Bengal. In 1893–94 a reduction is expected in Madras.
Excise - - -	4,947,800	5,117,300	5,203,600	5,145,900	The increase was general in 1891–92, chiefly in Bengal and Bombay; and also in 1892–93, except in Madras. In 1893–94 a large reduction is expected in Lower Burma, owing to the restrictions on the sale of opium.
Provincial Rates - -	3,491,200	3,502,800	3,645,700	3,707,100	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue. The fluctuations in the last two years arise chiefly in Madras.
Customs - - -	1,743,200	1,701,300	1,616,800	1,665,200	In 1890–91 there was an exceptionally large export of rice from Burma, and the reduction in 1891–92 and 1892–93 was due to the smaller amount exported. For 1893–94 some improvement is anticipated.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Salt - - - - -	429,000	459,000	465,300	510,800	The increase in 1891–92 arose chiefly from the strengthened establishments in Madras, in which province also the addition in 1893–94 is expected.
Stamps - - -	130,000	138,400	141,400	154,700	The increase in 1893–94 is for stores in England, and exchange thereon.
Excise - - -	175,100	190,100	194,100	208,800	The increase in 1891–92 was principally due to the extension of the tree-tax system in Madras; and in 1893–94 it is attributable to the same cause.
Provincial Rates - -	54,000	58,700	58,300	53,500	
Customs - - -	134,700	136,400	139,900	144,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	1,617,400	1,652,800	1,683,100	1,687,200	An Income Tax of 5 pies in the rupee (equal to 6¼*d.* in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to 5*d.* in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from 1⅓ to 2⅔ per cent.; incomes derived from agriculture, being already liable to pay the tax imposed on land in 1877–78, are exempted from this Income Tax.
Forest - - -	1,448,000	1,490,600	1,627,600	1,588,800	In 1891–92 the increase was general, except in Upper Burma and Madras. In 1892–93 there was a large increase in Burma, where the season was exceptionally favourable for operations. The decrease in 1893–94 arises from the absence of a similar prospect in that province.
Registration - - -	365,400	399,800	430,700	429,300	The increase in 1891–92 and 1892–93 occurred chiefly in Madras and Bengal.
Tributes from Native States	760,400	776,000	798,600	771,700	The increase in 1892–93 is due to the realization of arrears from the Shan States.
TOTAL - Rx	58,890,200	59,517,100	60,937,000	60,490,500	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	29,200	29,600	30,400	32,400	
Forest - - -	784,100	843,900	895,600	990,200	In 1891-92 the increase was mainly attributable to active operations in Burma and Coorg. In 1892-93 and 1893-94 it is general, especially in Burma last year, and in the present year in Bombay and Madras.
Registration - - -	196,700	207,900	212,100	222,000	
TOTAL - Rx	9,536,000	9,547,200	9,463,600	10,387,300	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST - -	931,100	879,500	868,600	893,600	In 1890–91 the receipts in England from the investment of a portion of the cash balance were very large; and in 1891–92 there was a large receipt in India for interest from railway companies on over-drawn capital. In 1891–92 and 1892–93 improvements of Rx 31,000 and Rx 41,000 respectively, arose from the investment of the paper currency reserve in Government securities, the amount thus invested having been raised from six to eight crores. In 1893–94 the increase arises on the loans made, through Local Governments, to Presidency Corporations and other public bodies.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,402,500	1,446,400	1,491,400	1,538,800	On the 1st of January 1891 the postage of letters to the United Kingdom was reduced from $4\frac{1}{2}$ to $2\frac{1}{2}$ annas, involving an estimated net loss of about Rx 30,000 a year; and on the 1st April the rate to foreign countries generally was also reduced to $2\frac{1}{2}$ annas, at an estimated cost of Rx 4,500; the actual result of these measures cannot yet be ascertained.
Telegraph - - -	781,000	919,300	937,700	951,500	The increase in 1891–92 was owing to a great expansion of traffic on the Indo-European line, and also in India, where, however, much was due to the special military operations.
Mint - - -	354,200		326,400	230,500	In 1890–91 and 1892–93 the coinage of silver was exceptionally heavy.
TOTAL - Rx	2,537,700	2,575,700	2,755,500	2,720,800	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,744,000	3,839,800	3,827,000	3,515,700	In 1890–91 there were special payments in India of Rx 140,900 on account of the conversion of a portion of the 4½ per cent. Loans, which resulted in a reduction in 1891–92 of Rx 38,400 in interest, while there was a further diminution of Rx 176,400, owing to transfers to the Public Works portion of the debt: in England there was an increase of 126,500*l.*, on account of the excess of the charge for discount in raising the loan, over the saving effected under this head by the transfer of interest to the Railway Revenue Account; and under Exchange there was an increase of Rx 325,000. In 1892–93 there was an extra payment in India of Rx 54,600 owing to the conversion of loans, but otherwise a reduction of Rx 175,400, mainly attributable to transfers to the Public Works portion of the debt; the charge in England was reduced by 205,900*l.*, owing to the diminished payment for discount on the issue of stock; but the payment for Exchange was higher by Rx 313,900. In 1893–94 the charge in India is expected to be reduced by Rx 313,600 through the transfers to the Public Works account; in England there is a reduction of 39,200*l.*, but the charge for Exchange is increased by Rx 41,500.
Interest on other Obligations.	451,300	475,400	516,200	550,200	The increase is chiefly in the interest on deposits in the Savings Banks.
TOTAL - Rx	4,195,300	4,315,200	4,343,200	4,065,900	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - -	1,396,700	1,493,400	1,547,600	1,588,300	There was an increase of Rx 44,100 in 1891–92 for the cost of stationery and printing for the Postal Department transferred to this head from that of Stationery and Printing. Owing to the reduction of postage in January 1891, the payment in England was increased by 14,900*l.* in 1891–92. The remainder of the increase is attributable to the development of the department, and the fall in Exchange.
Telegraph - - -	764,000	838,700	867,200	916,800	The increase in 1891–92 was caused partly by Exchange, and partly by the heavier net payments made to the Telegraph Companies under the new Australasian Tariff. In 1892–93 and 1893–94 it arises from the construction of more lines and the maintenance of additional offices in India.
Mint - - -	121,900	97,100	113,600	104,200	See remark on the opposite page.
TOTAL - Rx	2,282,600	2,429,200	2,528,400	2,609,300	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
Law and Justice -	633,900	687,200	679,500	689,500	In 1891–92 there was a large increase in the proceeds of jail manufactures, especially in Bengal and the North-West Provinces.
Police - - -	369,400	381,600	386,500	370,800	In 1891–92 there was an exceptional receipt from a railway company, and larger recoveries than usual in the North-West Provinces and Bombay, while there was a reduction on account of punitive police in Burma. In 1892–93 there was a special payment of arrears by the Bombay Port Trust, To the non-recurrence of these exceptional receipts the reduction in 1893–94 is largely attributable.
Marine - - -	225,600	222,400	230,400	212,600	The recoveries from Local Governments for dockyard salaries, &c., are expected to be lower in 1893–94 than in recent years.
Education - -	203,700	211,700	208,700	211,700	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS:					
General Administration -	Rx 1,740,500	Rx 1,791,300	Rx 1,881,900	Rx 1,882,600	In 1891–92 the increase was attributable mostly to Exchange, but partly to various appointments in the several Secretariat offices in India. One half of the increase in 1892–93 arose from Exchange; and the remainder was due to minor alterations in every Province.
Law and Justice - -	3,625,900	3,739,800	3,790,800	3,836,200	In 1891–92 there was additional expenditure in all the provinces, except Bombay, especially for subordinate judges and munsiffs in Bengal, the North-West Provinces, and Madras. In 1892–93 the increase occurs chiefly in Madras and Bengal, and in 1893–94 in Bombay.
Police - - -	3,859,700	3,868,600	3,856,000	3,960,500	A reduction of the special police was made in 1891–92 in Upper Burma, and of the village police in Lower Burma; but this saving was counteracted by the cost of reorganising the district police in the Punjab, Bombay, and Madras. In 1892–93 there is a reduction in Upper Burma and Bombay, but an increase in the North-West Provinces and the Punjab. In 1893–94 the increase is expected to arise from the reorganisation of the district force in Bombay, the Punjab, and Madras, and from the recruitment of the police in Burma to its full strength.
Marine - - -	559,300	628,000	961,800	841,600	In 1891–92 the increase was caused chiefly by the purchase of some new steamers for Madras and Upper Burma, by larger outlay on stores in India, by an augmentation of the contribution towards the expense of the squadron employed in Indian seas, and by Exchange. In 1892–93 there is an increase in England of 167,700*l.*, of which 44,000*l.* is for the subsidy to the Admiralty for manning and maintaining the Indian Government defence vessels, and 120,000*l.* for stores, mainly the cost of the local troopships "Warren Hastings" and "Minto," and a dredger; in India of Rx 43,400; and in Exchange of Rx 122,700. The reduction in 1893–94 occurs in payments in England for stores, and Exchange thereon.
Education - - -	1,371,700	1,424,800	1,445,900	1,515,400	In 1891–92 the increase took place chiefly in Madras and Bengal; in 1892–93 it is expected in Madras; and in 1893–94 principally in Bombay, Madras, and the Central Provinces.
Ecclesiastical -	166,000	161,600	168,300	171,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical - - -	101,800	63,100	67,500	66,300	In 1890–91 there was a special receipt of 31,000*l.* from the sale of the estate of the Royal India Asylum at Ealing.
Scientific and other Minor Departments.	77,700	90,200	88,200	84,600	In 1891–92 there was a considerable increase in the Punjab, mainly in connection with exhibitions and fairs.
TOTAL - Rx	1,612,100	1,656,200	1,660,800	1,635,500	
MISCELLANEOUS:					
Superannuation - -	357,500	361,500	360,600	346,800	The reduction in 1893–94 is mainly due to a decline in the subscriptions to the Madras Military Fund, and to changes in the system of account in Bombay.
Stationery and Printing -	92,500	83,400	80,500	82,800	In 1890–91 there were large recoveries for census forms in Bengal.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical - - -	806,900	884,700	935,300	949,200	In 1891–92 the increase was mainly caused by the transfer of local charges in Madras to this head from Miscellaneous. In 1892–93 and in 1893–94 it occurs chiefly in Bombay.
Political - - -	770,500	767,700	824,700	835,700	The difference between the charge in the several years is mainly owing to the subsidy of the Amir of Afghanistan being drawn at irregular dates. In 1892–93 there was special expenditure in the Lushai agency, and in 1893–94 provision is made for it at Gilgit.
Scientific and other Minor Departments.	485,800	587,400	479,400	479,300	The increase in 1891–92 was caused by the census.
TOTAL - Rx	13,386,300	13,853,900	14,344,100	14,472,000	
MISCELLANEOUS:					
Territorial and Political Pensions.	527,600	557,900	542,100	529,400	In 1891–92 there was a large payment of arrears in England.
Civil Furlough Allowances.	232,800	276,400	335,400	341,000	In 1890–91 the absentee allowances of civil officers in England were exceptionally low, as, owing to the market rate of Exchange being higher than the official rate, many officers preferred to draw their furlough pay in India, which in that case is charged to the several departments to which they belong. In the subsequent years the increase is chiefly caused by Exchange.
Superannuation -	3,051,500	3,324,100	3,801,500	3,789,300	In 1891–92 there was an increase of Rx 22,500 in India, 48,600*l.* in England, mainly owing to the payment of rupee pensions in England at a minimum exchange of 1*s.* 9*d.* the rupee, and Rx 201,500 in Exchange. In 1892–93 it amounted to Rx 24,800 in India, 104,100*l.* in England, in consequence of the payments being made monthly instead of quarterly, and Rx 348,500 in Exchange.
Stationery and Printing -	592,400	602,900	627,100	635,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
MISCELLANEOUS —*continued.*	Rx	Rx	Rx	Rx	
Exchange - -	78,200	31,600	57,800	180,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at *specified* rates. The receipts are consequent mainly on the capital transactions of the subsidised railway companies, and on the rate of exchange at which they are brought to account; the increase expected in 1892–93 and 1893–94 arises chiefly from the transactions of the Assam-Bengal railway.
Miscellaneous - -	398,900	420,800	399,500	373,300	In 1891–92 there were exceptional sums received from the Bombay Port Trust.
TOTAL - Rx	927,100	897,300	898,400	982,900	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS
MISCELLANEOUS —*continued.*	Rx	Rx	Rx	Rx	
Miscellaneous - -	274,200	285,300	253,000	243,300	In 1891–92 there was an exceptional charge on account of the money stolen from the Manipur treasury at the time of the outbreak.
TOTAL - Rx	4,678,500	5,046,600	5,559,100	5,538,100	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - - -	5,600	23,400	76,800	40,500	The expenditure in 1891–92 was for relief in Madras and Ajmere, and in 1892–93 also in Bengal. In 1893–94 some provision is made in both Madras and Bengal.
Construction of Protective Railways.	—	484,800	993,900	1,054,300	The outlay in 1891–92 and 1892–93 was on the construction of the East Coast railway, which is calculated to protect the country against famine. In 1893–94 the greater part is for the same line. In the four years sums of Rx 482,400, Rx 231,700, Rx 366,300, and Rx 340,200, respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railway Companies, which were constructed as protective railways through the agency of companies.
Construction of Protective Irrigation Works.	74,400	77,900	63,000	65,000	The outlay is chiefly on the Rushikulya Project and Nira Canal.
Reduction of Debt -	520,000	682,200	—	—	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	600,000	1,268,300	1,133,700	1,159,800	Including the sums above mentioned for Protective Railways, the appropriation for Famine Relief and Insurance, in the four years respectively, is Rx 1,082,400, Rx 1,500,000, Rx 1,500,000, and Rx 1,500,000.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	*—4,800*	163,200	292,900	75,100	The allotments are chiefly for the Mayavaram-Mutupet and Hyderabad-Umarkot railways, and in 1892–93 also for the East Coast line. In 1890–91 there was a credit on account of stores transferred to the former line from the Lucknow-Sitapur-Seramau Railway.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways (Gross Earnings).	13,703,200	16,411,900	15,779,400	16,291,500	In 1891–92 the transfer of the South Indian Railway and opening of its extensions added Rx 552,700 under this head; and, owing to a great demand for wheat and seeds for export to Europe, and an enlarged internal traffic, there were increases of Rx 578,200 on the North-Western, Rx 538,200 on the East Indian, Rx 354,000 on the Rajputana-Malwa, Rx 317,900 on the Bengal-Nagpur, Rx 144,800 on the Oudh and Rohilkhand, Rx 104,100 on the Indian Midland, Rx 98,500 on the Bengal and North-Western, which was included for the whole year, Rx 46,100 on the Burma, Rx 31,800 on the Southern Mahratta and Mysore, and Rx 16 100 on other lines, while a reduction of Rx 73,700 occurred on the Eastern Bengal Railway. In 1892–93 the unusual traffic was not continued, and reductions occurred of Rx 760,200 on the North-Western, on which line not only was there a great diminution of the traffic, but also breaches were caused by floods, Rx 99,500 on the East Indian, Rx 34,300 on the Oudh and Rohilkhand, and Rx 29,800 on the Bengal-Nagpur railways; but there was an increase of Rx 64,000 on the South Indian, Rx 79,000 on the Burma, Rx 38,600 on the Bengal and North-Western, Rx 34,900 on the Rajputana-Malwa, Rx 33,600 on the Eastern Bengal, Rx 16,500 on the Indian Midland, and Rx 24,700 on other railways. In 1893–94 a recovery of Rx 240,000 is hoped for on the North-Western Railway, and an improvement is expected of Rx 42,500 on the Bengal-Nagpur, Rx 40,000 on the Southern Mahratta and Mysore, Rx 31,400 on the East Indian, Rx 25,000 on the Oudh and Rohilkhand, Rx 20,000 on the South Indian, Rx 15,000 on the Indian Midland, and Rx 15,000 on the Burma line, while Rx 55,200 is expected on the newly opened East Coast Railway and the Bezvada Extension, and Rx 24,600 on the opened portion of the Guntakul-Hindupur line, and Rx 33,400 on other lines; on the Rajputana-Malwa Railway a reduction is anticipated of Rx 30,000, as it is not prudent to budget for the heavy goods traffic of last year.

„nd Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAY REVENUE ACCOUNT:	Rx	Rx	Rx	Rx	
State Railways: Working Expenses.	6,771,900	8,214,500	7,802,400	8,087,500	In 1891–92, the transfer of the South Indian Railway and opening of its extensions added Rx 408,600; and there was an increase of Rx 254,700 on the Bengal and North-Western (including the payment of Rx 216,000 to the Company for its share of net earnings for three half-years), Rx 204,000 on the North-Western, Rx 94,300 on the Rajputana-Malwa, Rx 84,100 on the Eastern Bengal, Rx 68,100 on the Bengal-Nagpur, Rx 31,500 on the Oudh and Rohilkhand, and Rx 35,800 on other lines. In 1892–93 there are estimated reductions of Rx 283,500 on the North-Western, Rx 207,700 on the Bengal and North-Western, Rx 88,800 on the Eastern Bengal, Rx 37,200 on the Rajputana-Malwa railway, and an increase of Rx 41,000 on the Mu Valley, and Rx 39,100 on other lines. In 1893–94 an increase is anticipated of Rx 165,000 on the North-Western, Rx 57,000 on the newly opened Bezvada Extension, East Coast, and Guntakul-Hindupur lines, and Rx 63,500 on other railways. The payments to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows :—

Railways.	1890–91.	1891–92.	Revised 1892–93.	Budget 1893–94.
	Rx	Rx	Rx	Rx
East Indian -	157,900	302,400	251,500	240,000
Rajputana-Malwa -	49,800	117,300	131,600	130,000
Bengal Central - -	3,300	10,600	6,800	7,500
Mysore - -	6,700	11,400	11,200	12,800
Southern Mahratta -	2,700	40,200	34,600	45,000
Bengal and North-Western, and Tirhoot -	—	—	170,000	170,000
Lucknow-Bareilly -	—	—	1,200	1,200
Total -	220,400	481,900	606,900	606,500

State Railways: Interest on Debt.	4,005,200	4,427,900	4,775,400	4,945,300	There was an increase in 1891–92 of Rx 128,100 in India, 140,600*l.* in England (owing to the purchase of the South Indian Railway), and Rx 154,000 in Exchange. In 1892–93 there is an increase of Rx 163,000 in India, 11,100*l.* in England, and Rx 173,400 in Exchange. In 1893–94 the increase arises in India, where the charge necessarily increases with the progress of construction.
State Railways: Annuities in purchase of Railways.	2,243,100	2,428,800	2,714,600	2,765,600	The increase is almost entirely caused by the fall in Exchange.
State Railways: Interest chargeable against Companies on Advances.	163,000	226,500	328,300	352,900	This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. In the three years the increase amounts to 94,000*l.* in interest, and Rx 95,900 in Exchange.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAYS—*continued.*	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	3,501,300	3,493,100	3,260,000	3,235,000	Owing to the purchase of the South Indian Railway in 1890–91, there was a reduction under this head of Rx 186,700 in 1891–92; the Great Indian Peninsula showed an improvement of Rx 212,000, and the Bombay and Baroda of Rx 33,900, but the Madras Railway net receipts fell off by Rx 67,400. In 1892–93 the last-named are expected to increase by Rx 37,100, and those on the Bombay and Baroda Railway to be better by Rx 22,700, while a reduction is anticipated of Rx 292,900 on the Great Indian Peninsula. In 1893–94 small reductions are expected of Rx 5,000 and Rx 20,000 respectively on the two last-mentioned lines.
Subsidized Companies (repayment of Advances of Interest).	31,500	33,000	24,800	25,200	The figures represent the recovery in India from the Mysore State on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and also some small repayments in England by the Rohilkhand-Kumaon Railway Company from its surplus receipts.
TOTAL - Rx	17,236,000	19,938,000	19,064,200	19,551,700	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
RAILWAY REVENUE ACCOUNT—*continued.*	Rx	Rx	Rx	Rx	
State Railways: Interest on Capital deposited by Companies.	907,400	1,004,700	1,085,200	1,136,500	The figures represent interest on the capital of the Southern Mahratta, Indian Midland, Bengal-Nagpur, Bengal Central, South Indian, Assam-Bengal, and Lucknow-Bareilly Railway Companies. Of the increase of Rx 229,100 in the three years, Rx 207,000 arises in Exchange.
Guaranteed Companies: Surplus Profits, Land, and Supervision.	516,300	756,900	612,000	613,200	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:
Guaranteed Companies: Interest.	3,130,900	3,069,400	3,435,300	3,508,900	In 1891–92 there was a reduction of 215,900*l.* (or, with Exchange, Rx 309,700), owing to the purchase of the South Indian Railway, but the increase in Exchange, apart from this, was Rx 242,700. In 1892–93 and 1893–94 the estimates show a further increase of Rx 369,100 and Rx 64,200 for Exchange.
Subsidized Companies: Land, &c.	36,300	33,100	31,900	28,400	This includes compensation for land taken up for the Bengal and North-Western, Delhi-Umballa-Kalka, Nilgiri, Tarkessur, Dooars, and Rohilkhand-Kumaon Railways, subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies, and advances of interest to the Nilgiri Railway Company.
Miscellaneous Expenditure.	149,200	92,100	— *10,100*	107,500	Chiefly for surveys, and for Director-General's, Port Storekeepers', and other Establishments. The principal charges for surveys occurred in Burma, and for the Moghulserai-Howrah, East Coast, Zhob Valley, Kashmir, Frontier, Sambulpur-Khurda, Cuttack-Midnapur-Calcutta, Delhi-Minchinabad, and Kalka-Simla lines.
TOTAL - Rx	17,923,300	20,253,900	20,775,000	21,545,800	

	1890–91.	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx	Rx
Bombay and Baroda -	150,100	187,300	186,500	181,200
Great Indian Peninsula -	323,200	535,700	395,600	381,600
South Indian	—	14,600	—	—
Rx	473,300	737,600	582,100	562,800

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
IRRIGATION:					
Major Works: Direct Receipts.	1,284,700	1,404,700	1,487,200	1,323,700	In 1891–92 and 1892–93 the improvement occurred chiefly on the Sirhind, Lower Ganges, and Bari Doab canals. In 1893–94 a reduction of the receipts from the canals in the Punjab is expected, owing to abundant rain.
Major Works: Portion of Land Revenue due to Irrigation.	709,000	673,200	725,600	815,600	The reduction in 1891–92 arose from the transfer of certain revenue in the Punjab to the head of Direct receipts. A further reduction on this account in 1892–93 was covered by improvements in Madras and Bombay. In 1893–94 the increase is due to new settlements and extension of irrigation in Madras.
Minor Works and Navigation.	178,900	194,100	191,500	198,400	
TOTAL - Rx	2,172,600	2,272,000	2,404,300	2,337,700	
BUILDINGS AND ROADS:					
Military Works - -	44,100	49,800	42,500	42,700	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	605,200	577,300	596,600	581,200	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. There was an exceptional receipt of Rx 31,700 in 1890–91, from the sale of a portion of the Custom House at Calcutta to the East Indian Railway Company.
TOTAL - Rx	649,300	627,100	639,100	623,900	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
IRRIGATION:					
Major Works: Working Expenses.	758,400	761,400	790,600	776,100	The increase in 1892–93 arises chiefly in provincial works in the North-West Provinces.
Major Works: Interest on Debt.	1,081,400	1,109,700	1,138,900	1,168,300	The increase arises from further capital outlay.
Minor Works and Navigation.	902,300	1,073,900	1,052,800	915,700	In 1891–92 there was heavy expenditure on famine relief works in Rajputana, Madras, and Upper Burma, and on the Irrawaddy embankments. In 1892–93 the Madras Government considerably curtailed its expenditure. In 1893–94 the reduction occurs chiefly in Burma and the Punjab.
TOTAL - Rx	2,742,100	2,945,000	2,982,300	2,860,100	
BUILDINGS AND ROADS:					
Military Works - -	1,220,700	1,214,500	1,190,200	1,199,700	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides Rx 150,000 for Burma. Special grants were made in 1890–91 for waterworks at Quetta and Abbottabad; and in 1891–92 for works in connexion with mobilization, for the restoration of damaged buildings at Quetta, and for the accommodation of troops on the Chin hills. In 1892–93 a further grant was made for this last purpose; and both in that year and in 1893–94 there is special provision for improving the water supply in cantonments.
Civil Works - -	4,510,200	4,994,200	4,737,200	4,890,900	The increase in 1891–92 was general, but mainly attributable to the construction of roads and contributions for waterworks in the North-West Provinces, to famine relief works in Rajputana and Upper Burma, and to outlay on new law courts, offices, hospitals, and famine roads in Madras, on the Nichuguard-Manipur road, and on repairs to buildings in Bengal. In 1892–93 the provincial expenditure was largely reduced, especially in Bengal, the North-West Provinces, and Upper Burma, but in Lower Burma there was a considerable increase. In 1893–94 the increase is mainly in Burma.
TOTAL - Rx	5,730,900	6,208,700	5,927,400	6,090,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	721,200	704,200	719,500	693,600	The reduction in 1891–92 occurred chiefly in the commissariat and miscellaneous receipts, owing to the diminution of the force in Burma, and to the arrangement by which the troops in Madras and Bombay obtain their malt liquor direct from contractors, instead of through the commissariat department, there being a corresponding reduction of charge. In 1892–93 there were more sales of stores and malt liquors; and in 1893–94 less sales of unserviceable ordnance stores are expected.
Army: Non-effective -	64,400	76,200	73,800	75,500	
TOTAL - Rx	785,600	780,400	793,300	769,100	

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	16,947,500	18,257,500	18,789,500	18,401,600	In 1890–91 the payments in India included Rx 350,300 for extra charges in Upper Burma, Rx 265,400 on account of the Chin-Lushai, Rx 49,800 for the Hazara, Rx 32,900 for the Miranzai, Rx 48,300 for the Zhob Valley expedition, and Rx 13,300 for minor operations; in England the charge for military stores included about 141,000*l.* towards the cost of arming the British troops with the magazine rifle, and 319,000*l.* for Martini-Henry rifles and carbines. In 1891-92 the following special expenditure was incurred for expeditions; Hazara, Rx 132,200; Chin-Lushai, Rx 141,400; Miranzai, Rx 161,700; Wunthoo, Rx 45,300; Manipur Field Operations, Rx 378,100, and extra charges in Upper Burma Rx 529,200; there was a saving of Rx 180,000 on the pay of British troops owing to the rise in exchange, but an extra charge of Rx 90,000 consequent on the increase in the pay of the Native cavalry; the charge for mobilisation amounted to Rx 196,200; for augmentation of the transport, Rx 49,500; for additional remounts and ordnance mules the cost was Rx 52,100; and for the experimental use of the Karachi route for British troops, Rx 10,000; medical services were heavier by Rx 30,000, ordnance charges by Rx 17,200, and other charges in India by Rx 70,400. The payments for stores in England were higher by 90,100*l.*, but otherwise the home charges were less by 24,200*l.*; but Exchange was increased by Rx 280,800. In the Revised Estimate for 1892–93 there is a reduction of Rx 39,200 in Upper Burma, and of Rx 541,900 for special expeditions; there is an increase of Rx 205,000 in the pay of the British troops owing to the fall in Exchange; transport arrangements in Kashmir cost Rx 78,400, the new system of clothing to the British troops Rx 20,600, and other charges in India are heavier by Rx 49,800. In England the effective charges for the year are enhanced by 53,000*l.* owing to deferred pay, and, in accordance with the final award of the Earl of Northbrook's Commission, arrears of 212,500*l.* were paid to close the accounts to the 31st of March 1892; the furlough pay is higher by 56,000*l.*, but the charge for stores was reduced by 70,300*l.*, and other payments by 26,300*l.* Under Exchange there was an increase of Rx. 534,400. In 1893–94 the addition to the pay of British troops through the full Exchange is Rx 240,000; there is a saving of Rx 271,600 by the absence of provision for special expeditions; there are extra charges of Rx 88,200 for the Ordnance Department, Rx 70,000 through higher prices, and Rx 61,800 for new clothing for British troops, and a reduction of Rx 11,200 on other charges in India. In England the charges are less by 161,500*l.* for payments to the War Office, 36,000*l.* for furlough pay, 190,400*l.* for stores, and 3,300*l.* in other respects; and Exchange is reduced by Rx 173,900.
Army: Non-effective -	3,742,600	4,023,100	4,768,400	4,609,800	From the 1st of April 1884, the system of paying, in respect of officers and men of the British Forces, the capitalised value of the share of India in each pension when granted, was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000*l.* at first, but the amount has been gradually rising again for many years. In 1890–91 the capitalisation of officers' pensions in India was unusually heavy. In 1891–92 there was an increase of 53,500*l.* in England, and of Rx 248,400 in exchange, but a reduction of Rx 21,400 in India. In 1892–93 the increase was Rx. 8,400 in India, 237,900*l.* in England, and Rx 499,000 in exchange, of which amounts 165,000*l.* with Rx 103,500 exchange is due to the introduction of the system of paying Indian officers monthly instead of quarterly. In 1893–94 there is a reduction of Rx 5,900 in India, 133,600*l.* in England, and Rx 19,100 in Exchange.
TOTAL - Rx	20,690,100	22,280,600	23,557,900	23,011,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	85,741,700	89,143,300	90,021,200	90,005,700	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 491,800	Rx 604,900	Rx 559,300	Rx 536,600	The expenditure is incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. In 1891-92 expenditure in India was heavier by Rx 52,300, and in England by 28,800*l.*, and the charge for exchange by Rx 32,000. In 1892-93 there was a reduction of Rx 25,400 in India, and 34,300*l.* in England, but an increase of Rx 14,100 in exchange. In 1893-94 the reduction is expected to take place in India.
TOTAL EXPENDITURE, Imperial and Provincial - -	82,252,100	88,916,700	91,466,900	92,352,000	There is an increase of Rx 10,099,900 in the estimate for 1893-94 over 1890-91, including Rx 4,848,800 in the charge for exchange, so that, apart from exchange, the expenditure has increased by Rx 4,976,200 in India, and 274,900*l.*, in England. Excluding exchange, an increase of 1,880,900 occurs in the railway revenue account (against which there is an increase of 2,315,300 in the receipts), 945,900 under Army and Special Defence Works, 559,800 in the allotment for Famine Relief and Insurance, 836,900 in the charges for collecting the revenue and other direct demands, 155,300 for the Post Office, 101,700 for Telegraph, 882,000 in the Civil Departments, 336,800 in Buildings and Roads (defrayed by the Provincial Governments from their accumulated balances), 118,400 in Irrigation, 79,900 in the construction of railways out of revenue, and 167,900 under Civil Superannuation, while there is a reduction of 809,900 under Interest, and 4,500 under other heads.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	*— 198,600*	*— 240,900*	*— 363,800*	*— 751,200*	In each of the four years the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years, such expenditure, however, including the special contributions, amounting to Rx 490,000, made to the revenues of the Government of India in 1890-91, of which Madras and Bombay each contributed Rx 175,000, Bengal Rx 100,000, the Central Provinces Rx 30,000, and Assam Rx 10,000. In 1892-93 the Government of India, under the quinquennial arrangement made with the Provincial Governments, resumed from them portions of their surpluses amounting to Rx 466,300, of which Bombay contributed Rx 131,100, Madras Rx 103,800, Lower Burma Rx 58,900, the North-West Provinces Rx 56,900, Bengal Rx 51,900, the Punjab Rx 41,000, and the Central Provinces Rx 22,700. According to the Accounts and Estimates of the four years, the Government of Madras will have reduced its balances by Rx 798,900; Bombay Rx 320,000; Bengal Rx 272,600; the Punjab Rx 153,000; the Central Provinces Rx 137,400; Assam Rx 61,300; and India General Rx 900; while the balances of the North-West Provinces are estimated to be higher by Rx 15,000, and Burma by Rx 174,600. The total net reduction is thus Rx 1,554,500.
Surpluses: Allotments to Provincial Governments unspent by them.	—	—	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 82,053,500	88,675,800	91,103,100	91,600,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890–91 and 1891–92,

REVENUE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.

and Estimates for 1892–93 and 1893–94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	REMARKS.
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works:	Rx	Rx	Rx	Rx	
State Railways -	2,881,800	2,770,300	3,436,700	2,800,000	
Irrigation Works	483,800	729,700	550,000	750,000	
TOTAL - Rx	3,365,600	3,500,000	3,986,700	3,550,000	
Capital Charge involved in Redemption of Liabilities:	£	£	£	£	
South Indian Railway.	4,692,600	—	—	—	Capital charge involved in the purchase of the Railway, and the discharge of, and assumption of liability for, its Debentures and Debenture Stock.
TOTAL £ -	4,692,600	—	—	—	

The total outlay on the construction of State Railways during these four years is as follows :—

——	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
From Borrowed Money -	2,881,800	2,770,300	3,436,700	2,800,000
From Revenue - -	*−4,800*	648,000	1,286,800	1,129,400
TOTAL - Rx	2,877,000	3,418,300	4,723,500	3,929,400
DISTRIBUTION.				
East Indian - -	*−13,700*	*−74,700*	354,400	272,300
Eastern Bengal - -	238,000	215,800	176,900	146,800
Tirhoot - - - -	92,400	36,000	124,000	19,800
Oudh and Rohilkhand -	23,300	34,000	130,300	139,900
Bareilly-Rampur-Moradabad.	—	18,600	296,700	268,600
Rajputana-Malwa - -	700	*−44,300*	64,100	32,700
North-Western - -	650,200	300,100	425,000	286,300
Mushkaf-Bolan - -	—	182,400	255,900	600,000
Mari-Attock - - -	—	68,100	204,400	50,000
Frontier Railways Reserve Material.	123,000	24,000	33,000	5,500
Peshawar Railway Reserve	—	35,700	1,000	—
South Indian - -	1,015,300	176,900	*−164,200*	113,700
Dharmavaram-Hindupur	1,900	111,700	458,800	17,800
Burma and Tounghoo-Mandalay.	14,900	46,900	63,500	43,200
Mu Valley - - -	429,400	506,200	447,600	395,000
Assam-Bengal - - -	—	47,900	*−29,900*	40,000
East Coast - - -	288,300	1,305,700	1,248,900	918,000
Godhra-Rutlam - -	73,200	203,500	580,000	385,000
Mayavaram-Mutupet -	28,600	42,700	87,500	67,500
Hyderabad-Umarkot -	—	117,200	43,300	6,300
Other Lines - - -	*−64,400*	2,300	10,800	108,100
Stores and Reserve -	*−24,100*	62,600	*−88,500*	12,900
TOTAL - - Rx	2,877,000	3,418,300	4,723,500	3,929,400

The outlay occurs on the following works :—

——	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
From Borrowed Money -	483,800	729,600	550,000	750,000
From Revenue - -	95,000	103,400	81,000	89,900
TOTAL - Rx	578,800	833,000	631,000	839,900
DISTRIBUTION.				
Orissa Canals - -	33,200	38,900	37,800	42,500
Hidgellee Tidal Canal -	15,300	23,500	4,900	10,000
Son Canals - - -	17,100	20,400	15,400	17,500
Ganges Canal - -	15,500	16,900	13,500	19,100
Lower Ganges Canal -	18,900	21,700	17,100	35,100
Western Jumna Canal -	5,800	4,700	11,900	28,000
„ Sirsa Branch	46,400	56,800	63,900	62,300
Bari Doab Canal - -	2,800	2,100	26,200	60,000
Sirhind Canal - -	*−26,400*	33,500	15,000	9,500
Chenab Canal - -	188,800	350,600	153,000	180,000
Kistna Delta System -	47,100	42,900	32,700	47,100
Periyar Project - -	106,000	110,300	129,700	117,500
Rushikulya Project -	45,400	64,000	49,800	45,000
Nira Canal - -	23,900	11,800	10,400	12,100
Other Works and Reserve	39,000	34,900	49,700	154,200
TOTAL - Rx	578,800	833,000	631,000	839,900

NET REVENUE AND EXPENDITURE.

Net Revenue.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
Land Revenue	20,318,600	20,066,200	20,844,400	20,988,900
Opium	5,698,400	6,150,600	6,371,300	5,061,100
Salt	8,058,700	8,139,000	8,149,400	8,040,000
Stamps	3,892,500	4,076,500	4,268,200	4,232,500
Excise	4,742,300	4,896,800	4,979,300	4,915,000
Provincial Rates	3,432,900	3,438,700	3,579,100	3,648,500
Customs	1,562,400	1,517,900	1,417,700	1,479,200
Assessed Taxes	1,571,600	1,608,500	1,636,000	1,642,000
Forest	658,600	641,000	729,400	595,800
Registration	167,900	190,600	217,500	206,400
Tributes from Native States	760,400	776,000	798,600	771,700
	50,864,300	51,501,800	52,990,900	51,581,100
Deduct: Assignments and Compensations	1,510,100	1,531,900	1,517,500	1,477,900
Net Revenue Rx	49,354,200	49,969,900	51,473,400	50,103,200

Net Expenditure.

Gross Expenditure, deducting Receipts.	Accounts, 1890–91.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx	Rx	Rx	Rx
Interest	3,264,300	3,435,700	3,474,600	3,172,300
Post Office, Telegraph, and Mint	*–255,100*	*–146,500*	*–227,100*	*–111,500*
Civil Departments	11,774,200	12,197,700	12,683,300	12,836,500
Miscellaneous Civil Charges	3,751,400	4,149,300	4,660,700	4,555,200
Famine Relief and Insurance	600,000	1,268,300	1,133,700	1,159,800
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	*–4,800*	163,200	292,900	75,100
Railway Revenue Account	687,300	315,900	1,710,800	1,994,100
Irrigation	569,500	673,000	578,000	522,400
Buildings and Roads	5,081,600	5,581,600	5,288,300	5,466,700
Army Services	19,904,400	21,500,200	22,764,600	22,242,300
Special Defence Works	491,800	604,900	559,300	536,600
	45,864,600	49,743,300	52,919,100	52,449,500
Provincial Adjustments	*–198,600*	*–240,900*	*–363,800*	*–751,200*
Net Expenditure Rx	45,666,000	49,502,400	52,555,300	51,698,300
Surplus or Deficit Rx	3,688,200	467,500	*–1,081,900*	*–1,595,100*

India Office,
27th April 1893.

Henry Waterfield,
Financial Secretary.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed*, 12 *May* 1893.

LIST.

1891-92.

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India Office,
11 May 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

No. 1. - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASU

RECEIPTS.

			£. s. d.
Balance on the 1st April 1891 - - -			3,835,050 9
REVENUE:			
INTEREST:	£. s. d.	£. s. d.	
Interest realised from investment of Cash Balance - -	58,312 8 –		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland -	153 13 6		
		58,466 1 6	
TELEGRAPH:			
Indo-European Telegraph:			
Message Revenue - - - - - -	12,110 5 2		
Miscellaneous Receipts - - - - -	434 16 6		
		12,545 1 8	
MEDICAL:			
Royal India Lunatic Asylum, Ealing:			
Pay, Pensions, &c., of Inmates, appropriated to their Maintenance - £. 2,100 11 –			
Sale of Farm Produce, &c. - - 91 1 3			
	2,191 12 3		
On account of the Maintenance of two Lunatics in Broadmoor Asylum - - - - - -	116 18 10		
		2,308 11 1	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale Proceeds of Books, Maps, &c. - - - - - - - - -		505 10 7	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - - -	£. s. d. 8,424 16 11		
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - -	1,426 16 3		
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund - - - - - £. 1,538 5 4			
Madras Civil Service Annuity Fund - - - - - 22 4 8			
Bombay Civil Fund: Annuity Branch - - - - - 135 14 11			
Bengal Civil Fund - - - 1,325 2 9			
Madras - ditto - - - 172 8 10			
Bombay Civil Fund: Provident Branch - - - - - - 922 16 7			
Bengal Military Orphan Society - 23,723 8 9			
Bengal Military Fund - - 33,274 16 1			
Madras - ditto - - - 16,252 16 4			
Bombay - ditto - - - 11,484 6 8			
Madras Medical Fund - - 127 17 10			
Indian Navy Fund - - - 1,035 11 2			
	90,015 9 11		
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - - -	737 10 8		
		100,604 13 9	
Carried forward - - - £.		174,429 18 7	3,835,050 9

No. 1.

of the GOVERNMENT of *India*, from 1st April 1891 to 31st March 1892.

DISBURSEMENTS.

EXPENDITURE:	£.	s.	d.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	720	6	4
OPIUM:			
Stores for India: For the Behar and Benares Opium Agencies	726	7	–
SALT:			
Stores for India: For the Salt Department, Madras, &c.	750	3	8
STAMPS:			
Stores for India	34,105	8	2
EXCISE:			
Stores for India: Hydrometers, &c.	53	5	7
CUSTOMS:			
Stores for India	33	16	5
FOREST:			
Expenses attending the Examination of Candidates for the Indian Forest Department, Passages to India on appointment, &c.	741	14	1

INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO RAILWAYS):	£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest on Loans contracted in England:*									
India 3½ per Cent. Stock				1,818,796	8	5			
India 3 per Cent. Stock	571,062	14	5						
Less—Chargeable against Companies on Advances (*see* p. 13)	157,919	3	7						
				413,143	10	10			
India 5 per Cent. Stock (accrued prior to 5th July 1880)				20	13	11			
India 4 per Cent. Stock (accrued prior to 5th October 1888)				30	14	4			
India Debentures				143,727	10	–			
							2,375,718	17	6
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:									
Investment in 8,057*l.* 18*s.* 5*d.* India 3½ per Cent. Stock of the sum applicable to this purpose							8,588	14	3
Discount on the issue and sales of 4,600,000*l.* India 3 per Cent. Stock							254,353	7	4
Commission on Renewal of India Debentures							626	11	3
									2,639,287 10 4
INTEREST ON OTHER OBLIGATIONS:									
Interest on Deposits in Regimental Savings Banks of men returned from India							–	–	– 57 8 8
POST OFFICE:									
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury							59,900	–	–
Pay and Expenses of Indian Delegate at the International Postal Congress at Vienna							457	13	3
							60,357	13	3
Stores for India							35,963	15	6
									96,321 8 9
Carried forward						£.			2,772,797 8 7

* Total Interest on Loans contracted in England:—

	£.	s.	d.
India 3½ per Cent. Stock	2,248,936	14	3
India 3 per Cent. Stock	908,347	1	11
India 5 per Cent. Stock (prior to 5th July 1880)	20	13	11
India 4 per Cent. Stock (prior to 5th October 1888)	30	14	4
India Debentures	143,727	10	–
East Indian Railway Debenture Stock	64,604	4	11
Eastern Bengal Railway Debenture Stock	13,946	7	5
Oude and Rohilkund Railway Debentures and Debenture Stock	103,812	1	10
South Indian Railway Debentures and Debenture Stock	54,283	18	11
£.	3,537,709	7	6

Charged in the Account as follows:—	£.	s.	d.	£.	s.	d.
Under Interest on Ordinary Debt (as above)				2,375,718	17	6
Under Railway Revenue Account (page 13):						
State Railways—Interest on Debt	1,005,952	3	6			
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12)	1,880	17	1			
	1,004,071	6	5			
State Railways — Interest chargeable against Companies on Advances	157,919	3	7			
				1,161,990	10	–
£.				3,537,709	7	6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s.
Brought forward - - -		174,429 18 7	3,835,050 9
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MISCELLANEOUS:			
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	918 18 –		
Miscellaneous Fees, &c. - - - - - - -	1,044 12 3		
Sale Proceeds of Unserviceable Stores, and receipts on sundry Accounts - - - - - - - -	112 1 6		
	2,075 11 9		
Miscellaneous Receipts connected with the Supply of Stores to India:			
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) -	£. s. d. 4,587 15 8		
Recoveries in respect of Stores lost in transit to India - - -	4,769 2 –		
Recoveries on account of detention of Lighters, &c. - - -	435 5 –		
Sale Proceeds of Sawdust, &c. -	148 8 10		
Repayment of Expenses incurred in respect of Malt Liquor and other Stores purchased on behalf of the Imperial Government - -	182 6 5		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - -	350 17 9		
	10,473 15 8		
RAILWAYS:		12,549 7 5	
STATE RAILWAYS:			
East Indian Railway: Rent of Premises occupied by the Company - - - - - - -	230 – –		
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Receipt from the Company, being the Government share of surplus profits for the year 1890, taken in reduction of the Company's Debt for Advances of Interest - - - - - - - - -	995 1 5		
		1,225 1 5	
BUILDINGS AND ROADS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College:			
Fees and Caution Money received from Students	24,380 – –		
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - -	2,816 17 7		
		27,196 17 7	
Carried forward - - - £.		215,401 5 –	3,835,050 9

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			- - -	2,772,797 8 7
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue:				
Message Revenue - - -	11,037 3 1			
Joint Purse Agreement - -	21,079 7 6			
Australasian Message Fund - -	2,785 10 5			
		34,902 1 –		
Other payments:				
Absentee Allowances - - -	1,294 6 2			
Expenses of Constantinople Office -	343 3 8			
Advances of Pay, Passages, and Contingencies - - - -	1,365 15 2			
Stores - - - - - -	13,452 6 2			
		16,455 11 2		
			51,357 12 2	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39 - - - - - -			18,027 – –	
Indian Telegraph Department:		£. s. d.		
Absentee Allowances - - - - - -		5,413 13 6		
Passages to India of Officers of the Department on appointment, &c. - - - - - - - -		107 16 9		
			5,521 10 3	
			74,906 2 5	
Telegraph Lines in India—Stores for India - - - - - -			83,211 15 11	
				158,117 18 4
MINT:				
Cost of Assay of Indian Coins - - - - - - - -			31 5 –	
Stores for India - - - - - - - - - - -			11,333 16 6	
				11,365 1 6
GENERAL ADMINISTRATION:				
England:		£. s. d.		
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - - - - - - - - -		136,588 12 4		
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52		6,837 10 2		
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - -		24,160 – 7		
Law Charges - - - - - - - - -		547 1 11		
Bank of England and Bank of Ireland for Management of Debt - - - - - - - -		43,846 18 11		
Postage of Despatches to and from India - - -		1,211 10 7		
Telegrams to India - - - - - -		4,095 4 11		
Expenses of Cataloguing the Records of the India Office		229 1 10		
Office Contingencies: Rates, Taxes, Coal, Gas, Candles, Furniture and Repairs, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges -		11,746 6 –		
			229,262 7 3	
India:				
Charges in connection with the restoration in this Country of Pictures sent from Government House, Calcutta -		279 10 –		
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - -		430 3 3		
			709 13 3	
			229,972 – 6	
Stores for India: Currency Notes, &c. - - - - - - -			19,559 15 1	
				249,531 15 7
Carried forward - - - £.				3,191,812 4 –

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	215,401 5 –	3,835,050 9
Receipts—*continued.*		
Revenue—*continued.*		
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	
Clothing and Necessaries - -	6,656 8 8	
Ordnance and Miscellaneous -	3,522 6 6	
	10,178 15 2	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - -	24,850 9 6	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - -	127 18 2	
Discharge Purchase Money - - - - -	54 – –	
	35,211 2 10	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - - -	7,306 12 –	
		42,517 14 10
Carried forward - - - £.		257,918 19 10	3,835,050 9

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,191,812 4 -
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Passage and Outfit Allowance of a Judge of the High Court of the North-Western Provinces - - - - - - - -	300 - -	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c. - - - - - - - - - - -	179 9 2	
	479 9 2	
Stores for India: Tea-drier for Port Blair, &c. - - -	159 3 6	
		638 12 8
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - -	50,158 - -	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels -	6,000 - -	
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes - - - - - - - - -	286 9 -	
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	126 8 2	
	56,570 17 2	
Stores for India - - - - - - - - - -	76,876 - -	
		133,446 17 2
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	155 17 2	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - - -	1,570 16 5	
		1,726 13 7
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - -	- - -	405 10 -
MEDICAL:		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses - - - - - - - - - - -	6,198 3 7	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - -	269 15 5	
		6,467 19 -
POLITICAL:		
Mission to the Court of Persia - - - - - - -	7,000 - -	
Her Majesty's Establishments in China - - - - - -	12,500 - -	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River, from 1st January 1890 to 30th June 1891 - - - - -	2,250 - -	
Pay and Expenses of an Officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa - -	2,172 3 2	
Contribution towards the Expenses of the Jeddah Consulate -	410 - -	
Pay and expenses of an Officer attached to the staff of the Czarewitch during his tour in India - - - - - - -	872 11 -	
Gratuity to a former Political Resident in the Persian Gulf -	450 - -	
	25,654 14 2	
Stores for India: Presentation Articles - - - - - -	151 7 1	
		25,806 1 3
Carried forward - - - £.		3,360,303 17 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
Receipts—*continued.*						
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,360,303 17 8
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	1,221 - 11	
Expenses attending the preparation of the "Fauna Indica" -	438 17 4	
Purchase of Stallions - - - - - - - - - -	8,706 2 -	
Contingent Expenses of the India Museum Collection at Kew	512 6 5	
Preparation of Tide Tables for Indian Ports, and Repairs to Tide-predicting Machine - - - - - - - -	1,078 8 -	
Grant towards the Indian Section of the Imperial Institute -	1,000 - -	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	1,362 3 7	
	14,321 18 3	
Stores for India - - - - - - - - - - -	15,571 7 2	
		29,893 5 5
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh (including 31,000*l.* on account of arrears) - - - - - - - - -	53,422 16 1	
Members of the Bengal Nizamut Family - - - -	800 - -	
		54,222 16 1
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Covenanted Civil Service - - - - - - - -	80,376 17 1	
Military Officers in Civil employ - - - - - - -	71,227 8 9	
Uncovenanted Service - - - - - - - - -	38,034 3 6	
Bengal Pilot Service - - - - - - - - -	704 16 8	
Marine Service (under the New Regulations) - - -	1,884 6 10	
		192,227 12 10
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	10,793 8 6	
Pensions on Retirement of Officers of the following Classes:—		
India Office:	£. s. d.	
Superannuation - - - - - -	11,592 7 1	
Compensation (on Reduction of Staff) -	20,196 19 11	
Compassionate - - - - - -	2,026 2 11	
	33,815 9 11	
Judges of the High Courts in India - - - - -	29,792 11 11	
Uncovenanted Service of India - - - - - -	142,649 - 7	
Bengal Pilot Service - - - - - - - - -	7,293 4 2	
Marine Service (under the New Regulations) - - -	5,323 13 -	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the Home Establishment, of the St. Helena Establishment, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - - -	£. s. d. 2,064 16 9	
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - -	4,066 9 8	
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	3,532 12 1	
Judicial Officers of the Straits Settlements appointed by the East India Company -	1,600 - -	
Officers of the late Indian Navy - -	19,429 5 9	
Poplar Fund Pensions - - - -	17 - 6	
	30,710 4 9	
Carried forward - - - £.	260,377 12 10	3,636,647 12 -

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
RECEIPTS—*continued.*						
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	260,377 12 10	3,636,647 12 –
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - -	20,128 11 8	
Pensions payable in respect of the India Office Provident Fund	1,627 13 5	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	6,181 2 11	
Compassionate and Miscellaneous Pensions - - - - -	6,261 2 3	
	294,576 3 1	
Gratuities, (including 4,320*l.* 19*s.* 11*d.* granted to the Widows and Families of Civil Officers killed in Manipur) - - -	5,520 13 3	
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - - -	247 3 9	
Relief to Distressed Natives of India - - - - - - -	218 14 8	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - -	355 – –	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - (£. 298,192 18 7)		
Madras Civil Service - ditto - - (£. 101,977 17 10)		
Bombay Civil Fund: Annuity Branch - (£. 77,438 10 8)		
Bengal Civil Fund - - - - - (£. 131,585 14 10)		
Madras Civil Fund - - - - - (£. 61,449 12 –)		
Bombay Civil Fund: Provident Branch (£. 37,184 1 2)		
Bengal Military Orphan Society - - (£. 61,991 3 5)		
Bengal Military Fund - - - - - (£. 211,740 1 11)		
Madras - ditto - - - - - (£. 199,554 19 8)		
Bombay - ditto - - - - - (£. 109,879 5 8)		
Bengal Medical Retiring Fund - - (£. 28,326 15 7)		
Madras Medical Fund - - - - (£. 82,157 1 10)		
Bombay Medical Retiring Fund - - (£. 6,842 8 7)		
Indian Navy Fund - - - - - (£. 16,273 18 5)		
	1,424,594 10 2	
Indian Civil Service Family Pensions - - - - -	533 13 6	
		1,726,045 18 5
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,988 10 –	
Stores for India - - - - - - - - - -	35,109 – 2	
		41,097 10 2
Carried forward - - - £.		5,403,791 – 7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5

RECEIPTS—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):						
Interest in View of Deferred Annuity:						
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - - - - - - - - -	262,000 — —	— — —	— — —	— — —	— — —	
Annuities:						
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company - - - - - - - - - -	843,976 3 1	116,648 18 1	371,352 3 7	— — —	— — —	
" " 1957 " 6*l.* 3*s.* 4·79*d.* " " " - - - - - - - - - -	— — —	— — —	— — —	— — —	— — —	
" " 1958 " 5*l.* 3*s.* 3·141*d.* " " - - - - - - - - - -	— — —	— — —	— — —	— — —	— — —	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State -	1,374 4 8	128 19 2	268 12 2	— — —	— — —	
Sinking Funds, created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):						
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—						
In £. 36,518 5 5 India 3½ per Cent. Stock - - - - - - - - - -	38,941 5 8	— — —	— — —	— — —	— — —	
" 3,174 19 2 " " - - - - - - - - - -	— — —	3,384 18 6	— — —	— — —	— — —	
" 26,673 14 9 " " - - - - - - - - - -	— — —	— — —	28,302 3 6	— — —	— — —	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—						
In £. 14,894 14 8 India 3½ per Cent. Stock - - - - - - - - - -	15,843 4 1	— — —	— — —	— — —	— — —	
" 658 — 3 " " - - - - - - - - - -	— — —	699 18 2	— — —	— — —	— — —	
" 4,961 — — " " - - - - - - - - - -	— — —	— — —	5,277 7 7	— — —	— — —	
£. 86,880 14 3	1,167,134 17 6	121,062 13 11	405,190 6 10	— — —	— — —	1,693,387 18 3
STATE RAILWAYS—INTEREST ON DEBT:						
On India 3½ per Cent. Stock issued in redemption of portion of Annuity and Debenture Stock, and outstanding -	243,131 8 4	20,582 3 8	166,629 7 3	— 202 13 5*	—	
" 3 " " " Annuity, Debenture Stock, and Debentures, and for	7,435 4 —	21 4 8	— — —	231,803 10 —	98,024 8 10	
" " " purchase of Undertakings of Railway Companies - - -	64,604 4 11	13,946 7 5	— — —	103,812 1 10	54,283 18 11	
" Railway Debenture Stock and Debentures - - - - - - - - - -	— — —	— — —	— — —	1,880 17 1	—	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised:						
Investment in 1,784*l.* 8*s.* 1*d.* India 3½ per Cent. Stock of the sum applicable to this purpose - - - - - -	316,170 17 3	34,549 15 9	166,629 7 3	337,293 15 6	152,308 7 9	1,006,952 3 6
£. 88,645 — 4 India 3½ per Cent. Stock purchased and cancelled.						
£.	1,493,306 14 9	155,612 9 8	571,819 14 1	337,293 15 6	152,308 7 9	2,699,340 1 9

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

	£.	s.	d.	£.	s.	d.
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	5,403,791 - 7
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - -	18,038 1 5	
Cost of Insignia of the Orders of the "Indian Empire" and the "Crown of India" - - - - - - - - -	381 5 -	
Composition in lieu of Stamp Duty on India Debentures -	187 10 -	
Expenses of Civil Officers studying the Russian Language -	706 - -	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board for two years to 30th June 1891 - - - -	250 - -	
Contribution towards the Expenses of the International Tariffs Bureau, at Brussels - - - - - - - - -	275 16 9	
Sundries - - - - - - - - - - -	73 1 10	
	19,911 15 -	
Miscellaneous Charges connected with the supply of Stores to India:		
Cost of Stores lost in transit to India, General Average, &c. - - - £. 10,655 6 8		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - - 7,088 6 4		
	17,743 13 -	
FAMINE RELIEF AND INSURANCE:		37,655 8 -
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:		
Stores for India: Tools for Madras - - - - -	- - -	1,727 10 3
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)		
East Indian Railway - - - - £. 1,167,134 17 6		
Eastern Bengal Railway - - - - 121,062 13 11		
Scinde Punjab and Delhi Railway - - 405,190 6 10		
	1,693,387 18 3	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)		
East Indian Railway - - - - £. 315,170 17 3		
Eastern Bengal Railway - - - - 34,549 15 9		
Scinde Punjab and Delhi Railway - - 166,629 7 3		
Oude and Rohilkund Railway - - - 337,293 15 6		
South Indian Railway - - - - 152,308 7 9		
	1,005,952 3 6	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway - - - - £. 16,250 - -		
Bengal-Nagpur Railway - - - 78,000 - -		
Indian Midland Railway - - - 37,259 4 11		
Southern Mahratta Railway - - - 26,409 18 8		
	157,919 3 7	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
* Bengal Central Railway - - - - £. 17,500 - -		
Bengal-Nagpur Railway - - - 171,250 - -		
Indian Midland Railway - - - 212,008 5 -		
Southern Mahratta Railway - - - 251,000 - -		
South Indian Railway - - - - 30,000 - -		
	681,758 5 -	
GUARANTEED COMPANIES—INTEREST:		
Bombay Baroda and Central India Railway £. 401,289 5 2		
Great Indian Peninsula Railway - - 1,185,439 5 -		
Madras Railway - - - - - 527,430 7 1		
	2,114,158 17 3	
IRRIGATION:		5,653,176 7 7
MINOR WORKS AND NAVIGATION: Stores for India - - - - - -		87 1 5
Carried forward - - - £.		11,096,437 7 10

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
RECEIPTS—*continued.*						
Carried forward - - - £.	257,918	19	10	3,835,050	9	5

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued*.

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			- - -	11,096,437 7 10
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
BUILDINGS AND ROADS:				
MILITARY WORKS: Stores for India - - - - - - - -			10,381 10 8	
CIVIL WORKS AND MISCELLANEOUS SERVICES:				
Royal Indian Engineering College:				
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - -	26,692 8 11			
Disbursements consequent on fire at the College - - - - -	96 2 1			
Refund of Caution Money to Students	278 4 8			
	27,066 15 8			
Cost of alterations and additions to the College Buildings, &c. - -	950 7 4			
		28,017 3 –		
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - -		4,334 4 3		
Passage to India of Officers on appointment - -		761 – –		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -		13,771 5 3		
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - -		34,867 9 6		
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in this country - - - - - - -		433 15 10		
Advance of Pay and Passage of a Mechanic proceeding to India to superintend erection of Lighthouse Apparatus, Expenses of Officers of the Public Works Department visiting Works, &c. - - - -		167 6 –		
		82,352 3 10		
Stores for India - - - - - - - -		16,751 7 6		
			99,103 11 4	
				109,485 2 –
ARMY:				
Effective.				
Payments to the Imperial Government on account of Disbursements by the War Office in the year 1891–92 in respect of Her Majesty's British Forces serving in India - - - -	700,000 – –			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office -	2,462 19 5			
		702,462 19 5		
Furlough Allowances of Officers of the Indian Service -		221,303 8 3		
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -		83,719 14 7		
Advances to Regiments proceeding to India - - -		6,007 12 3		
Pay and Allowances during Voyage, of Regiments returning from India - - - - - -		4,660 18 4		
Indian Troop Service - - - - - - - -		254,888 11 1		
Carried forward - - - £.		1,273,043 3 11	- - -	11,205,922 9 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	257,918	19	10	3,835,050	9	5
Receipts—*continued.*						
Total Receipts on account of Revenue - -				257,918	19	10
Carried forward - - - £.				4,092,069	9	3

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	1,273,043	3	11	-	-	-	11,205,922	9	10
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
ARMY—*continued.*									
Effective—continued.									
Passage of Officers and Troops otherwise than in Troop Ships	6,907	3	11						
Outfit Allowance to Officers on promotion to Commissioned Rank - - - - - - - - -	250	–	–						
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	275	–	10						
Pay and Allowances of Surgeons on appointment, &c. -	4,910	8	2						
Pay and Expenses of Military Officers on Special Duty	3,804	11	10						
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - -	5,541	10	10						
Pay and Expenses of Officers studying the Russian Language - - - - - - - - -	3,724	17	8						
Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment - - - - - - - -	1,046	13	6						
Freight from India of unserviceable Military Stores, &c.	104	5	6						
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - -	1,766	3	3						
				1,301,373	19	5			
Stores for India:	£.	s.	d.						
Clothing - - - - -	189,268	1	4						
Ordnance and Miscellaneous - -	850,247	8	8						
Medical - - - - -	42,287	17	8						
Malt Liquor - - - - -	2,922	10	–						
Commissariat - - - -	44,342	17	1						
				1,109,068	14	9			
Non-Effective.							2,410,442	14	2
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces, for service in India:—									
For the year 1891–92 - - -	333,284	–	–						
Less – Refund of over-payment for the year 1890–91 - - -	877	8	–						
				332,406	12	–			
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments - - - - - - -				27,824	1	4			
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -				1,681,889	9	2			
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - - -				1,557	2	8			
Pensions of Non-commissioned Officers and Soldiers -				14,150	5	6			
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of Duty -				10,842	–	1			
Gratuities to the Widow and Family of an Officer killed in discharge of Duty - - - - - - -				657	–	–			
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - -				63,511	2	3			
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - -				15,359	–	5			
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - - - - -				842	–	–			
Cost of Medals - - - - - - - - -				31	15	7			
							2,149,070	9	–
SPECIAL DEFENCE WORKS:									
									4,559,513
INDIA:									
Miscellaneous payments in connection with Indian War Vessels - - - - - - - -				1,397	13	6			
Stores for India - - - - - - - -				177,326	–	4			
							178,723	13	10
ADEN: Portion chargeable against Indian Revenues of the Cost of Stores supplied - - - - - - - - - - - -							30,539	12	6
									209,263
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - £.									15,974,698

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.
Brought forward - - -	4,092,969	9	3

Receipts—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
DEBT:									
PERMANENT DEBT INCURRED:									
India 3 per Cent. Stock—Loan issued:									
Created under various Acts, for discharge of 1,386,000 *l.* India Debentures - - - -	1,472,948	2	2						
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - - -	1,002,605	16	11						
Created under Act 51 Vict. c. 5, for discharge of 31,000 *l.* Oude and Rohilkund Railway Debentures - - - - - - - - -	32,944	14	6						
Created under Act 53 Vict. c. 6, for discharge of 86,100 *l.* South Indian Railway Debentures -	91,501	6	5						
				2,600,000	-	-			
India 3 per Cent. Stock—Sales:									
Created under Act 51 Vict. c. 5, for advances to Railway Companies - - - - -	946,883	4	3						
Created under Act 51 Vict. c. 5, for discharge of 1,000,000 *l.* Oude and Rohilkund Railway Debentures on 1st April 1892 - - - -	1,053,116	15	9						
				2,000,000	-	-			
							4,600,000	-	-
DEPOSITS AND ADVANCES:									
REPAYMENT OF ADVANCES:									
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - - - -	1,916	16	2						
Repayment of portion of Expenditure in England during the year 1890–91, on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - -	1,278	15	9						
				3,195	11	11			
MISCELLANEOUS DEPOSITS:									
Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the Undertaking by the State, which remained unclaimed - - -				2,051	-	11			
							5,246	12	10
Carried forward - - - £.							8,698,216	2	1

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
							Brought forward - - -	15,974,698	19	4
DISBURSEMENTS—*continued.*									
EXPENDITURE NOT CHARGED TO REVENUE:									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:									
STATE RAILWAYS:									
Stores for India - - - - - - - -	854,316	1	9						
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Mechanics on appointment, &c. - - - - - - - - -	9,993	6	6						
				864,309	8	3			
IRRIGATION WORKS:									
Stores for India - - - - - - - - - -				8,947	10	10			
							873,256	19	1
DEBT:									
PERMANENT DEBT DISCHARGED:									
India Debentures - - - - - - - - - -				1,386,000	–	–			
India 4 per Cent. Stock - - - - - - - - -				4,261	13	3			
Oude and Rohilkund Railway Debentures - - - - - -				31,000	–	–			
South Indian Railway Debentures - - - - - - -				86,100	–	–			
India 3½ per Cent Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - - -				—					
							1,507,361	13	3
DEPOSITS AND ADVANCES:									
ADVANCES REPAYABLE:									
For purchase of Malt Liquor on behalf of the Imperial Government - - - - - - - -	1,916	16	2						
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - -	676	19	10						
				2,593	16	–			
MISCELLANEOUS DEPOSITS:									
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - -				706	9	1			
							3,300	5	1
							Carried forward - - - £.	18,358,617	16	9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.
Brought forward - - -	8,698,216	2	1

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES:

ON ACCOUNT OF SUBSCRIBED CAPITAL:

State:	£. s. d.	£. s. d.	£. s. d.
Assam-Bengal Railway - -	- -	102,905 - -	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	536,000 - -		
Great Indian Peninsula Railway	331,300 - -		
Madras Railway - - -	112,400 - -		
		979,700 - -	
			1,082,605 - -

ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:

State:	£. s. d.	£. s. d.	£. s. d.
* Bengal Central Railway - -	112 2 2		
Bengal-Nagpur Railway - -	170 16 8		
Indian Midland Railway - -	733 9 8		
† Rohilkund and Kumaon Railway	61 11 7		
Southern Mahratta Railway -	549 15 10		
		1,627 15 11	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	541 13 10		
Great Indian Peninsula Railway	5,414 9 10		
Madras Railway - - -	417 1 -		
		6,373 4 8	
			8,001 - 7
			1,090,606 - 7
Carried forward - - - £.			9,788,822 2 8

* *See* note on page 13.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued.*

	£.	s.	d.
Brought forward - - -	18,358,617	16	9

DISBURSEMENTS—*continued.*

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*

FOR DISCHARGE OF DEBENTURES:

	£. s. d.	£. s. d.
State:		
Southern Mahratta Railway - - - -	1,356,900 – –	
Guaranteed:		
Bombay Baroda and Central India Railway -	68,000 – –	
		1,424,900 – –

ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:

	£. s. d.	£. s. d.	£. s. d.
State:			
† Bengal Central Railway - -	4,744 – 8		
Bengal-Nagpur Railway - -	325,428 2 8		
Indian Midland Railway -	91,331 2 4		
‡ Rohilkund and Kumaon Railway	25,394 14 6		
Southern Mahratta Railway -	23,907 11 4		
		470,805 11 6	
Guaranteed:			
Bombay Baroda and Central India Railway - - -	156,169 9 –		
Great Indian Peninsula Railway	307,144 3 8		
Madras Railway - - -	140,176 8 8		
		603,490 1 4	
			1,074,295 12 10
			2,499,195 12 10
Carried forward - - -		£.	20,857,813 9 7

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on page 20.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				9,788,822	2	8
Receipts—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by Her Majesty's Treasury and other Public Departments in respect of						
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station - - -	106,138	4	11			
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -	23,280	6	–			
Pensions paid in India to retired Hong Kong Police - - - - -	998	5	7			
Moiety of Expenditure at Aden on account of Defence Works there -	10,594	17	5			
Miscellaneous Advances made in India - - - - - - -	17,620	15	2			
	158,632	9	1			
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - - -	21,736	18	10			
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	1,142	13	11			
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - - -	133	13	–			
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	1,253	6	5			
Bengal and North-Western Railway Company: Transfer Fees - - - -	202	18	3			
Miscellaneous Receipts - - - - - - - - - - -	5,185	–	11			
Bills of Exchange and Telegraphic Transfers on India - - - - -	16,093,853	14	–			
				16,282,140	14	5
			£.	26,070,962	17	1

India Office, 1 October 1892.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1893.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1891 to 31st March 1892—*continued*.

	£.	s.	d.	£.	s.	d.
Brought forward - - -				20,857,813	9	7
DISBURSEMENTS—*continued*.						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to Her Majesty's Treasury and other Public Departments on account of						
Postal and Money Order Transactions - - - - - - -	96,359	5	8			
Little Basses Light Vessel Dues - - - - - - - - -	15,928	1	9			
Balances of Shipping Masters' Accounts - - - - - -	1,665	15	8			
Miscellaneous - - - - - - - - - - - - -	406	18	7			
	114,360	1	8			
Family and Miscellaneous Remittances - - - - - - - -	288,052	12	11			
Family Allotments of Mechanics, &c. - - - - - - - -	5,445	16	9			
Remittances by Administrators General - - - - - - -	89,044	17	7			
East Indian Railway Company; Advances for purchase of Stores, &c. - -	202,175	2	3			
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	93,420	15	5			
South Indian Railway Company: Advances for purchase of Stores, &c.	63,840	9	3			
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - - -	17,980	17	5			
Stores chargeable to Provincial and Local Funds and to Native States -	153,537	18	11			
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -	28,000	–	–			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -	27,658	7	8			
Miscellaneous Payments to be brought to charge or recovered in India -	7,006	4	4			
				1,090,523	4	2
TOTAL DISBURSEMENTS - - - £.				21,948,336	13	9
BALANCE on the 31st March 1892, including Sums in the hands of Sub-Accountants				4,122,626	3	4
£.				26,070,962	17	1

Thos. W. Keith, Accountant General.

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subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

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the year 1891-92, *see* pages 48 and 49 of the Home Accounts presented in May 1892, No. 183.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1891 to 31st March 1892; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the several sums stated in my Report on the Account for the year 1890–91 to have been disallowed or surcharged, only the following remain unadjusted, viz.:

Surcharge	- -	545*l.* 8*s.* 9*d.*, *see* paragraph No. 1.
Ditto	- -	11*l.* 0*s.* 0*d.*, *see* paragraph No. 8.
Ditto	- -	3*l.* 4*s.* 0*d.* (part of 23*l.* 8*s.*), *see* paragraph No. 10.
Disallowance	-	103*l.* 0*s.* 7*d.*, *see* paragraph No. 11.

With reference to the first item, viz., that alluded to in paragraph No. 1, I have to observe that the surcharge is connected with a general question raised by me on the system of valuing the clothing in possession of regiments on their return from India, which has been the subject of lengthy correspondence with the War Office, such system having been, in my opinion, detrimental to the interests of India. No decision has yet been arrived at.

2. The sum of 1,237*l.* 7*s.* 1*d.*, reported in paragraph No. 13 as apparently overpaid to the Admiralty, has not yet been adjusted.

3. In paragraph No. 2, advances of 92,491*l.* 8*s.* 11*d.* and 17,932*l.* were stated to be outstanding. Of those amounts only 32,291*l.* and 8,266*l.* respectively, have been adjusted within the period of this Account, and the remaining portion of those advances, viz., 60,200*l.* 8*s.* 11*d.* and 9,666*l.*, must again be reported as outstanding.

4. The advances made to contractors referred to in paragraphs Nos. 3, 13, and 14, have been adjusted, but not, in all cases, within the period of this Account.

5. All the guns in respect of which those advances were made have now been shipped to India.

6. Of the advances to the War Office, viz., 39,000*l.*, 120,000*l.*, 236,000*l.* (mentioned in paragraph No. 12), 20,000*l.* and 43,000*l.* (mentioned in paragraph No. 13), only that of 236,000*l.* has been adjusted; and the remaining sum of 222,000*l.* must therefore be treated as outstanding.

I now proceed to offer some observations on the Account for 1891–92.

RECEIPTS.

Scientific and other Minor Departments:

7. Sale proceeds of books, maps, &c. - - - - - £. 505. 10*s.* 7*d.*

The stock of maps held by the India Office not having been submitted for my inspection, I am unable to state whether the above amount is correct.

The sum of 3*l.* 18*s.* 8*d.*, short recovered, must be surcharged.

Receipts in aid of Superannuation Allowances and Pensions:

8. Subscriptions in respect of the Madras Military Fund - £. 16,252. 16*s.* 4*d.*

A short recovery of 6*s.*, not adjusted within the year, must be surcharged.

Buildings and Roads: Civil Works and Miscellaneous Services:

9. Royal Indian Engineering College: Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - £. 2,816. 17*s.* 7*d.*

7*s.* 2*d.*, for the sale of Provisions, not having been received, must be surcharged.

Army—

Army—Effective:

10. Value of Proceeds of Sales of Unserviceable Military Stores, &c.: Ordnance and Miscellaneous - - - £. 3,522. 6*s*. 6*d*.

An amount of 155*l*. 18*s*. 6*d*., short recovered, must be surcharged.

11. Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - - - - £. 24,850. 9*s*. 6*d*.

The sum of 8*l*. 4*s*. 7*d*., recoverable for the Messing of two Officers, must be surcharged.

Questions have been raised, but not yet replied to, respecting the detention of Indian Troop Ships for Imperial purposes, for which credit should also be given.

12. Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - - - - £. 127. 18*s*. 2*d*.

£. 70. 1*s*., due for the Messing of certain Officers, not recovered within the year, must be surcharged.

DISBURSEMENTS.

Telegraph:

13. Indo-European Telegraph: Australasian Message Fund - £. 2,785. 10*s*. 5*d*.

The Common Purse arrangement, entered into during the year 1878–79, between the Eastern Telegraph Company, the Indo-European Telegraph Company, and the Indo-European Government Telegraph Department, alluded to in my Report for that year, has been developed during the year 1891–92, by means of a similar arrangement between the three above-mentioned Administrations, jointly, and the Eastern Extension, Australasia, and China Telegraph Company, in respect of traffic to Australia and New Zealand.

The appropriation of the amounts contributed to this Common Fund has been checked in accordance with the Agreement, but the materials for an examination of the contributions themselves have not been at my disposal, even if the strength of my Department would have allowed of such an examination being conducted.

As, however, the bulk of the Australasian traffic passes through India, I have suggested a slight amplification of the Returns received from the Officers in India, by which the Australasian portion of the trans-Indian traffic shall be shown separately, so that the aggregate number of words dealt with in the Accounts may in future be checked by those Returns.

An approximate agreement in this respect may reasonably be accepted (as in the case of the former Common Purse agreement) as a fair test of the general correctness of the Account.

General Administration: England:

14. Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander-in-Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - £. 136,588. 12*s*. 4*d*.

This amount includes the sum of 58*l*. 15*s*. in respect of two salaries, which, though due, was not paid within the financial year, and must, therefore, be disallowed,

15. Law Charges - - - - - - - - - - £. 547. 1*s*. 11*d*.

The sum of 9*l*. 15*s*., for Taxed Costs, not recovered within the year, must be surcharged.

Marine:

16. Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - £. 50,158. 0*s*. 0*d*.

This amount includes an advance of 50,000*l*. to be adjusted when the outstanding question relating to the Subsidy payable by India is settled.

17. Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - - - - - - £. 6,000. 0*s*. 0*d*.

This payment, as its description denotes, is subject to future adjustment, and I am, therefore, unable at present to certify to its correctness.

18. Stores for India - - - - - - - - - - £. 76,876. 0*s*. 0*d*.

This amount includes an advance to the Admiralty of 1,260*l*., which has not been accounted for within the year.

Miscellaneous:

19. Miscellaneous charges connected with the supply of Stores to India: Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - - - - - - - - £. 7,088. 6*s*. 4*d*.

The sum of 1*l*. 15*s*., overpaid on some packing-cases, must be disallowed.

Buildings and Roads: Civil Works and Miscellaneous Services:

20. Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions, and contingent expenses - - - - - - - - - £. 26,692. 8*s*. 11*d*.

An unadjusted overpayment of 1*s*. 2*d*. on a salary must be disallowed.

Army—Effective:

21. Furlough Allowances of Officers of British Regiments serving in India - - - - - - - - - - £. 83,719. 14*s*. 7*d*.

Various overcharges, amounting in all to 23*l*. 9*s*., must be disallowed.

22. Indian Troop Service - - - - - - - - £. 254,888. 11*s*. 1*d*.

The following apparent overcharges, viz., 3*l*. 6*s*., 3*l*. 7*s*. 5*d*., 13*l*. 6*s*. 10*d*., 31*l*. 19*s*. 4*d*., and 2*l*. 6*s*. 8*d*., must be disallowed. These overcharges, with other questions, are still the subject of correspondence.

23. Pay and expenses of Military Officers under technical instruction - - - - - - - - - - - £. 5,541. 10*s*. 10*d*.

An overcharge of 1*l*. on this account must be disallowed.

24. Stores for India: Ordnance and Miscellaneous - - - £. 830,247. 8*s*. 8*d*.

Two overpayments, amounting to 15,098*l*. 16*s*. 4*d*., and 2*l*. 14*s*. 8*d*., must be disallowed; the former amount being an overcharge by the War Office in respect of some M.H. Rifles, priced according to an estimate, and not at their actual cost, which was discovered on the examination of the Account.

Some queries have been raised on the charges made by the War Department for Stores manufactured in the Ordnance Factories. Those queries are said to have been referred, in 1891, to a Committee appointed to inquire into the system of Factory Accounts, but no reply has yet been received.

The above amount also includes advances to the War Office of 37,000*l*., 242,000*l*., 25,000*l*., 35,000*l*., 46,000*l*., and 16,397*l*. 17*s*. 5*d*., which have to be accounted for.

Special Defence Works—India:

25. Stores for India - - - - - - - - - - £. 177,326. 0*s*. 4*d*.

The sum of 5*l*. overpaid must be disallowed.

This amount also includes an advance to the War Office of 30,000*l*., which has to be accounted for.

Remittance Account between England and India:

26. Stores chargeable to Provincial and Local Funds and to Native States - - - - - - - - - - £. 153,537. 18*s*. 11*d*.

An overpayment of 4*l*. 11*s*. 10*d*. must be disallowed.

To

	£.	s.	d.	£.	s.	d.
To the Balance as shown on the present Account - - -				4,122,626	3	4
the following sums will have to be added :—						
Surcharges on previous Account - - -	559	12	9			
Ditto - present Account - - -	248	10	11			
Disallowances, previous Account - - -	103	–	7			
Ditto - present Account - - -	15,250	9	3			
				16,161	13	6
				£. 4,138,787	16	10

India Audit Office,
10 May 1893.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1891 to 31st March 1892; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the 47 packing accounts which remained outstanding in respect of the year 1889–90, as stated in my previous Report, 45 are still unaccounted for.

2. Out of the 4,498 packing accounts sent to India during the year 1890–91, 46 remain outstanding, *i.e.*, 20 less than the number previously reported.

3. The number of packing accounts sent to India during the year now under review was 4,872, of which 75 have not been returned.

4. Attention has been drawn by me to a few irregularities in the packing accounts which have been returned.

5. Two vessels which carried Government Stores were totally lost.

India Audit Office,
10 May 1893.

Walter Carew Cocks, Auditor.

No. 4.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1892.

	£.	s.	d.
NET EXPENDITURE:			
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c. -	11,657	1	8
Steward's Salary, Wages of Servants, Expenses of Laundry, &c. - - - - -	2,530	8	3
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c. - - - -	2,004	15	1
Lights, Fuel, and other House Articles - - - - - - - - - -	1,152	6	8
Provisions, Wines, &c. - - - - - - - - - - - - -	4,172	2	2
Advertisements, Postage, Travelling Expenses, &c. - - - - - - - -	428	5	3
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c. - - - - - - - - - -	1,930	19	10
Disbursements consequent on Fire at the College - - - - - - - -	96	2	1
	23,972	1	–
Deduct,—			
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure -	–	7	7

	£.	s.	d.	£.	s.	d.	
EXPENDITURE:							
Salaries of President, Professors, &c.; Wages of Servants, &c.; Provisions and Contingent Expenses (page 15) - - - - - - - - - -	26,692	8	11				
Disbursements consequent on Fire at the College (page 15) - - - - - - - - - -	96	2	1				
				26,788	11	–	
Less,—							23,971 13 5
Receipts for Testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4) - - -				2,816	17	7	
RECEIPTS:							
Fees and Caution Money received from Students (page 4) - - -				24,380	–	–	
Less,—							
Refund of Caution Money (page 15) - - - - - -				278	4	8	
							24,101 15 4
Excess Receipt, excluding Interest on Capital Outlay - - - £.							130 1 11

Cost of alterations and additions to the College Buildings, &c. (page 15) - - - - £. 950 7 4

Thos. W. Keith, Accountant General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1891 to 31st March 1892.

	£.	s.	d.
1. Capital Charges of the Service	—		
2. Salaries, &c., of Establishments in England, Egypt, and India	6,747	19	5
3. Repairs, and Naval and Gunners' Stores for the Troop Ships	38,627	12	9
4. Furniture, Lamps, and Mess Articles for the Troop Ships	2,787	6	8
5. Coal for the Troop Ships	40,671	15	4
6. Mess of Officers on board the Troop Ships	24,781	1	10
7. Provisions and Stores for Troops and Horses	27,832	13	1
8. Pay, Victualling, &c., of the Crews of the Troop Ships	64,341	3	7
9. Miscellaneous Charges of the Troop Ships	1,652	14	9
10. Suez Canal Transit Charges	39,672	14	3
11. Repairs, Stores, &c., for the Victoria Buildings at Suez	136	6	5
12. Miscellaneous Expenses of the Service	2,157	4	11
13. Cost of Conveyance of Troops in other than Indian Troop Ships	17,337	14	–
	266,746	7	–
Deduct, –			
Receipts from the Imperial Government for employment of the Troop Ships, and for passages of Officers and Men on Imperial Service	1,409	4	3
Recoveries on account of the Messing of Officers, &c., and the Rations of Troops	21,447	12	2
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for loss or damage of Stores, and for Forage supplied to Officers' Horses	3,720	5	11
	26,577	2	4
	240,169	4	8
Add,—			
Disbursements through the Troop Service Accounts for Other Services	34	13	7
	£. 240,203	18	3

	£.	s.	d.	£.	s.	d.
Net Expenditure in England, as shown in the Home Accounts :—						
Disbursements (page 15)	254,888	11	1			
Receipts (page 6)	24,850	9	6			
				230,038	1	7
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—						
Disbursements (page 184)	13,955	6	11			
Receipts (page 178)	3,789	10	3			
				10,165	16	8
				240,203	18	3

H. W. Brent,
Director of Transports.

I concur.

A. W. Chitty,
Consulting Officer, Indian Troop Service.

Admiralty, 10 February 1893.

No. 6. - - - - - - - -

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1891–92. Budget Estimate, March 1891.	1891–92. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c. - - -	30,000	58,466	28,466	- -	1
TELEGRAPH:					
Indo-European Telegraph - - - - - - - - -	17,600	12,545	- -	5,055	2
MEDICAL:					
Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. - - - - - - - -	2,400	2,309	- -	91	3
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale Proceeds of Books, Maps, &c. - - - - - - - -	400	506	106	—	4
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund - - - - - - - - - - - -	9,900	9,852	- -	48	5
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - -	87,900	90,015	2,115	- -	6
Subscriptions towards Indian Civil Service Family Pensions - -	500	738	238	—	7
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - - - - - - - - - - -	2,500	12,549	10,049	- -	8
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	9
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Repayment of Advances of Interest.	- -	995	995	- -	10
BUILDINGS AND ROADS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c. -	25,100	27,197	2,097	- -	11
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c. - - - - - - - - - - - - - - -	27,100	35,211	8,111	-	12
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions -	9,000	7,306	- -	1,694	13
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward - - - - - - - - - £.	212,600	257,919			

- - - - - - - - No. 6.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1891-92.

EXPLANATIONS OF INCREASE OR DECREASE.

1 Owing to the sale of 2,000,000 *l.* India 3 per Cent. Stock, the Cash Balance during the latter part of the year was abnormally high. Moreover the rate of interest obtainable during a portion of the year was higher than had been estimated.

2 The effect of the reduction in the Tariff to Australasia was in this year to convert an estimated net receipt in England of 17,600 *l.* into a net payment here of 22,357 *l.*, as shown below :—

	Budget Estimate.	Account.	
	Receipts.	Receipts.	Payments.
	£.	£.	£.
Balances of Traffic Accounts	32,400	12,110	11,037
Joint Purse Agreement	—*15,200*		21,079
Australasian Message Fund			2,786
	17,200		
Miscellaneous	400	435	—
	17,600	12,545	34,902
		£. 22,357	

6 The increase occurs mainly in the receipts on account of the Bengal Military Fund.

8 The Account includes a receipt of 4,769 *l.* in respect of the value of Stores lost in transit to India. The remainder of the increase occurs mainly in Fines and Penalties incurred by Contractors in providing Stores.

10 The Government share of Surplus Profits for the year 1890.

11 Partly owing to there having been a larger number of Students at the College than was expected, and partly to increased receipts for testing-work done in the Laboratories.

12 Of the increase, 3,849 *l.* occurs in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment, and 3,750 *l.* in receipts on account of the Indian Troop Service.

13 The decrease was consequent on the recent reduction in the rates of Subscription.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1891-92. Budget Estimate, March 1891.	1891-92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	212,600	257,919			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock—Loan issued:					
Created under Acts 51 Vict. c. 5, and 53 Vict. c. 6, and previous East India Loan Acts, for Advances to Railway Companies, for discharge of India Debentures, &c. - - - - - - - -	2,600,000	2,600,000	—	—	1
India 3 per Cent. Stock—Sales:					
Created under Act 51 Vict. c. 5, for discharge of Oude and Rohilkund Railway Debentures and for advances to Railway Companies - - - - - - - - - - - -	- -	2,000,000	2,000,000	- -	2
	2,600,000	4,600,000			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government - - - - -	500	1,917	1,417	—	3
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government,	6,800	1,279	- -	5,521	4
MISCELLANEOUS DEPOSITS:					
Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the Undertaking by the State, which remained unclaimed - - -	- -	2,051	2,051	- -	5
	7,300	5,247			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital - - - - - - -	2,716,800	1,082,605	- -	1,634,195	6
On account of Transfer Fees and Miscellaneous Refunds -	- -	8,001	8,001	- -	
	2,716,800	1,090,606			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - -	90,000	158,632	68,632	- -	8
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - -	22,800	21,737	- -	1,063	9
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds	1,000	1,143	143	—	10
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - -	- -	134	134	—	11
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	- -	1,253	1,253	—	12
Bengal and North-Western Railway Company: Transfer Fees - -	- -	203	203	—	13
Miscellaneous Receipts - - - - - - - - - - -	2,000	5,185	3,185	- -	14
Bills of Exchange and Telegraphic Transfers on India - - - - -	16,000,000	16,093,854	93,854	—	15
	16,115,800	16,282,141			
Total Receipts - - - £.	21,652,500	22,235,913			

of the Home Treasury of the Government of *India*, for the Year 1891-92—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The proceeds of this Stock were applied to the discharge of 911,900 *l.* Debentures of the Southern Mahratta Railway Company which expired on the 1st of October 1891, and of 1,000,000 *l.* Oude and Rohilkund Railway Debentures which expired on the 1st of April 1892.
4	No recovery from the War Office in respect of payments for Armament was made during 1891-92.
5	An exceptional item.
6	The Budget Estimate included a receipt of 1,000,000 *l.* from the Southern Mahratta Railway Company in lieu of Debentures to be paid off; of these Debentures 88,100 *l.* were renewed and 911,900 *l.* paid off, and the latter sum was advanced to the Company out of the proceeds of sales of India 3 per Cent. Stock. Instead of a receipt in this country of 160,000 *l.* from the Rohilkund and Kumaon Railway Company, the sum of Rupees 20,34,195 was received from them in India. Debentures of the Bombay Baroda and Central India Railway Company were renewed to the extent of 20,500 *l.*, and the requirements of the Great Indian Peninsula Railway Company reduced by 569,000 *l.*; while, on the other hand, the sum of 12,400 *l.* was received from the Madras Railway Company in this year, which was estimated to have been received in 1890-91, and 102,905 *l.* was received from the Assam-Bengal Railway Company, the arrangements with which Company were only completed in March 1892.
7	These receipts are very uncertain and generally small, and consequently they are not estimated.
8	The Account includes a receipt of 10,595 *l.* in respect of expenditure at Aden on account of Special Defence Works there. The remainder of the increase occurs under several heads, but mainly in the receipts on account of Coolie Emigration.
14	The Account includes 1,897 *l.*, the proceeds of sales of Morphia and Codeia sent from India; and 1,129 *l.*, the proceeds of sales of Burmese Rupees.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. EXPENDITURE:	1891–92. Budget Estimate, March 1891.	Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	720	120	—	1
Stores for India	100	-	-	100	2
OPIUM: Stores for India	500	726	226	-	3
SALT: Stores for India	600	750	150	-	4
STAMPS: Stores for India	31,600	34,105	2,505	-	5
EXCISE: Stores for India	100	53	-	47	6
CUSTOMS: Stores for India	100	34	-	66	7
FOREST:					
Expenses attending the examination of Candidates for the Indian Forest Department, &c.	800	742	-	58	8
Stores for India	1,300	-	-	1,300	9
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	2,397,600	2,375,719	-	21,881	10
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	8,600	8,589	-	11	11
Discount on the issue and sales of India 3 per Cent. Stock	-	254,353	254,353	-	12
Commission on renewal of India Debentures	1,000	627	-	373	13
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	300	57	-	243	14
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900	59,900	—	—	15
Deputation Allowance of the Representative of British India at the Postal Congress at Vienna, &c.	-	457	457	-	16
Stores for India	35,600	35,964	364	-	17
TELEGRAPH:					
Indo-European Telegraph	20,700	51,358	30,658	-	18
Red Sea and India Telegraph	18,000	18,027	27	—	19
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	5,000	5,521	521	-	20
Telegraph Lines in India: Stores for India	78,300	83,212	4,912	-	21
MINT:					
Stores for India	8,300	11,334	3,034	-	22
Other Payments	-	31	31	—	23
GENERAL ADMINISTRATION:					
Home Establishments, &c.	227,200	229,262	2,062	-	24
Payments on account of Administration in India	1,300	710	-	590	25
Stores for India	16,800	19,560	2,760	-	26
LAW AND JUSTICE:					
Stores for India	2,200	159	-	2,041	27
Other Payments	1,400	480	-	920	28
MARINE:					
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	51,000	50,158	-	842	29
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	60,000	6,000	-	54,000	30
Sundry items	1,500	413	-	1,087	31
Stores for India	59,600	76,876	17,276	-	32
EDUCATION:					
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,800	1,727	-	73	33
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	600	406	-	194	34
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, and Maintenance of Lunatics elsewhere, &c.	7,500	6,468	-	1,032	35
POLITICAL:					
Mission to the Court of Persia	7,000	7,000	-	—	36
Her Majesty's Establishments in China	12,500	12,500	-	—	37
Sundry items	2,500	6,155	3,655	-	38
Stores for India	400	151	-	249	39
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	11,400	15,571	4,171	-	40
Other Payments	12,000	14,322	2,322	-	41
TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Singh	21,100	53,423	32,323	-	42
Members of the Bengal Nizamut Family	1,300	800	-	500	43
Carried forward £.	3,168,100	3,444,420			

of the Home Treasury of the Government of *India*, for the Year 1891–92—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
3 4 5	The demands were larger than was indicated in the estimates received from India.
9	This sum was inserted in the Budget Estimate on account of Mr. Baden-Powell's Work on Land Tenures, &c., but nothing was paid on this account during 1891–92.
10	A decrease of 19,500*l.*, one quarter's interest on 2,600,000*l.*, was owing to the Loan of that amount not having been issued so early in the year as was expected; and 10,000*l.* was included in the Budget Estimate for interest on Temporary Loans, which was not required. On the other hand, the Account includes 3,750*l.*, one quarter's interest on 500,000*l.* India 3 per Cent. Stock, not provided for in the Budget Estimate; and 3,981*l.* less was deducted in the Account than in the Budget Estimate as interest chargeable against Companies on Advances.
12	It was not considered expedient to insert any Discount in the Budget Estimate.
16	Exceptional expenditure not provided for in the Budget Estimate.
17	The demands were larger than was indicated in the estimates received from India.
18	An increase of 34,902*l.*, payments in respect of Revenue, is explained against the Receipts under this head. On the other hand, there was a decrease of 4,748*l.* in the payments for Stores.
20	The increase occurs in Absentee Allowances.
21 22	The demands were larger than was indicated in the estimates received from India.
24	Differences occur under every sub-division of this head; but the increase is more than accounted for in the management of Enfaced Rupee Paper, and in repairs and alterations at the India Office.
26	The demands were larger than was indicated in the estimates received from India.
27	The Budget Estimate included 2,000*l.* for Coal for Port Blair, but none was supplied during 1891–92.
28	In the Budget Estimate provision was made for Outfit Allowance for four Judges, but only one Judge went to India during the year.
29	A sum of 50,000*l.* was paid to the Admiralty on account of the contribution for the year 1891–92.
30	When the Budget Estimate was framed, it was expected that during 1891-92 the subsidy would be paid in respect of a whole year, but payment was only made in respect of two gunboats for the period from the 23rd of January 1892, and on account of coal and canal dues.
31	The decrease occurs in advances of pay, &c., to Marine Officers on appointment.
32	The demands were larger than was indicated in the estimates received from India.
34	Provision was made in the Budget Estimate for the passage of twelve Chaplains, but only eight went out.
35	There was a smaller number of inmates at the Asylum than had been estimated.
38	The Account includes pay and expenses of an Officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa, and of an Officer attached to the Suite of the Czarewitch while in India, and a gratuity to a former Political Resident in the Persian Gulf, expenditure for which provision was not made in the Budget Estimate; also 750*l.* for steamship service on the Karun River in excess of the sum included in the Budget Estimate.
40	The demands were larger than was indicated in the estimates received from India.
41	The Account includes the sum of 1,000*l.* as an annual contribution to the Imperial Institute. There is also an increase of 3,081*l.* in the purchase of Stallions; but, on the other hand, there is a decrease of 1,776*l.* in objects of a literary, scientific, or antiquarian character.
42	Of the increase, 31,000*l.* is on account of arrears, and the remainder is owing to the interest on advances made to the Maharajah which is deducted from his stipend, being calculated at a lower rate.
43	Owing to the pension of one member of the family not having been drawn.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1891–92. Budget Estimate, March 1891.	1891–92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	3,168,100	3,444,420			
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	209,000	192,228	-	16,772	1
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	288,500	300,918	12,418	-	2
Indian Civil, Military, and Medical Funds, &c.	1,427,500	1,424,594	-	2,906	3
Indian Civil Service Family Pensions	500	534	34	—	4
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,800	5,989	189	—	5
Stores for India	36,500	35,109	-	1,391	6
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.	20,000	19,912	-	88	7
Miscellaneous Charges connected with the Supply of Stores to India	10,000	17,743	7,743	-	8
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	-	1,728	1,728	-	9
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	315,200	315,171	-	29	10
Eastern Bengal Railway	34,600	34,550	-	50	11
Scinde Punjab and Delhi Railway	166,600	166,629	29	—	12
Oude and Rohilkund Railway	337,300	337,294	-	6	13
South Indian Railway	152,200	152,308	108	—	14
State Railways—Annuities in Purchase of Railways (including Sinking Funds):					
East Indian Railway	1,167,400	1,167,135	-	265	15
Eastern Bengal Railway	121,000	121,063	63	—	16
Scinde Punjab and Delhi Railway	405,200	405,190	-	10	17
State Railways — Interest chargeable against Companies on Advances:					
Bengal Central Railway	16,300	16,250	-	50	18
Bengal-Nagpur Railway	84,500	78,000	-	6,500	19
Indian Midland Railway	37,300	37,259	-	41	20
Southern Mahratta Railway	23,800	26,410	2,610	-	21
State Railways—Interest on Capital deposited by Companies:					
Bengal Central Railway	17,500	17,500	—	—	22
Bengal-Nagpur Railway	171,200	171,250	50	—	23
Indian Midland Railway	212,000	212,008	8	—	24
Southern Mahratta Railway	251,000	251,000	—	—	25
South Indian Railway	30,000	30,000	—	—	26
Guaranteed Companies—Interest	2,146,900	2,114,159	-	32,741	27
IRRIGATION:					
Minor Works and Navigation: Stores for India	300	87	-	213	28
BUILDINGS AND ROADS:					
Military Works: Stores for India	8,200	10,382	2,182	-	29
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	58,000	48,639	-	9,361	30
Royal Indian Engineering College	26,400	28,017	1,617	-	31
Sundry items	6,500	5,696	-	804	32
Stores for India	5,200	16,751	11,551	-	33
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	725,000	702,463	-	22,537	34
Furlough Allowances and Pay during Voyage of British Forces serving in India	100,000	94,388	-	5,612	35
Furlough Allowances of Officers of the Indian Service	205,000	221,303	16,303	-	36
Indian Troop Service	267,400	254,889	-	12,511	37
Passage of Officers and Troops otherwise than in Troop Ships	5,400	6,907	1,507	-	38
Miscellaneous	19,000	21,424	2,424	-	39
Stores for India	1,174,300	1,109,069	-	65,231	40
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	337,000	332,407	-	4,593	41
Pay of Non-Effective Colonels of Royal Artillery and new Line Regiments	30,000	27,824	-	2,176	42
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,690,000	1,681,889	-	8,111	43
Miscellaneous Pensions, &c.	92,500	91,591	-	909	44
Indian Military Service Family Pensions	16,000	15,359	-	641	45
SPECIAL DEFENCE WORKS:					
India: Stores for India	268,000	177,326	-	90,674	46
Other Payments	-	1,397	1,397	-	47
Aden: Portion chargeable against Indian Revenues of the cost of Stores supplied	82,000	30,540	-	51,460	48
Total Expenditure chargeable against Revenue, carried forward £.	15,972,100	15,974,699			

of the Home Treasury of the Government of *India*, for the Year 1891-92—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The decrease occurs mainly in the Absentee Allowances of Officers of the Covenanted Civil Service.
2 3	The increase is more than accounted for in the payments on account of the Pensions of Officers of the Uncovenanted Service. Differences occur under every sub-division of this head.
6	The demands received from Calcutta and Madras fell short of the forecast, whilst those from Bombay exceeded it.
8	The increase occurs mainly in payments for Stores lost in transit to India.
9	No estimate was received from India of expenditure under this head.
18 19 20 21	Net decrease of 3,981*l.* referred to in the explanation against "Interest on Loans contracted in England," on page 35.
27	Owing to Capital not having been raised so early as was expected, and to the Great Indian Peninsula Railway Company not having raised the Capital they estimated to require.
28	Payments on this account were not made so early as was expected.
29	The demands were larger than was indicated in the estimates received from India.
30	The decrease occurs mainly in the Pay of Military Officers.
31	Partly owing to there having been a larger number of Students at the College than had been expected, and partly to alterations and additions to the College Buildings.
33	Chiefly owing to the postponement to this year of payments which at the time of framing the Budget Estimate were expected to be made in 1890-91.
34	Provision was made in the Budget Estimate for the discharge of arrears of deferred pay; but the final settlement, resulting from the Report of Lord Northbrook's Commission, was not effected within the year.
35	The decrease is more than accounted for in Furlough Allowances of Officers.
36	A larger number of Officers has been at home than was estimated.
37	There was a decrease of 25,000*l.* owing to new machinery not having been supplied to the "Euphrates." On the other hand, there was unforeseen expenditure owing to the substitution of the transport "Avoca" for the troopship "Malabar."
38	Owing to a larger number of Officers than was estimated having to be provided with passages otherwise than in troopships.
39	The increase occurs mainly in the pay and expenses of Military Officers on special duty.
40	The decrease of expenditure on Ordnance Stores more than accounts for the difference.
41	The balance of the payments in respect of the year 1890-91 was less than had been anticipated.
42	Owing to the death of one Officer, and to the pay of another being in abeyance during his tenure of the office of Commander-in-Chief in India.
43	The payments on this account did not increase so much as was expected.
46	The Budget Estimate was based on information received from India, but the payments to the War Office on this account have not been made so early as was expected.
47	This expenditure, consisting of Pay and Passages to and from India of Engineers, &c., employed on repairs to the turret ships "Abyssinia" and "Magdala," and of Miscellaneous Payments in connection with the gunboats "Assaye" and "Plassey," was not provided for in the Budget Estimate.
48	Payments on this account were not made so early as was expected.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1891-92. Budget Estimate, March 1891.	1891-92. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	15,972,100	15,974,699			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
State Railways: Stores for India, &c. - - - - - - - - -	1,192,000	864,309	- -	327,691	1
Irrigation Works: Stores for India - - - - - - - - - -	4,400	8,948	4,548	- -	2
	1,196,400	873,257			
DEBT:					
PERMANENT DEBT DISCHARGED:					
India Debentures - - - - - - - - - -	1,386,000	1,386,000	—	—	3
India 4 per Cent. Stock - - - - - - - - -	- -	4,262	4,262	- -	4
Oude and Rohilkund Railway Debentures - - - - -	31,000	31,000	—	—	5
South Indian Railway Debentures - - - - - - -	86,100	86,100	—	—	6
	1,503,100	1,507,362			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government -	500	1,917	1,417	—	7
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - -	2,100	677	- -	1,423	8
MISCELLANEOUS DEPOSITS:					
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - -	- -	706	706	- -	9
	2,600	3,300			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures - - - - - - - -	1,533,500	1,424,900	- -	108,600	10
On account of Stores, Establishment Charges, &c. - - -	1,440,500	1,074,296	- -	366,204	11
	2,974,000	2,499,196			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c - - - - -	182,000	114,360	- -	67,640	12
Family Remittances, Remittances by Administrators General, &c, -	395,000	382,543	- -	12,457	13
East Indian Railway Company: Advances for purchase of Stores, &c. -	198,000	202,175	4,175	- -	14
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	175,000	93,421	- -	81,579	15
South Indian Railway Company: Advances for purchase of Stores, &c.	186,000	63,840	- -	122,160	16
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - -	24,000	17,981	- -	6,019	17
Stores chargeable to Provincial and Local Funds, and to Native States -	87,100	153,538	66,438	- -	18
Miscellaneous Payments to be brought to charge or recovered in India -	64,000	62,665	- -	1,335	19
	1,311,100	1,090,523			
Total Disbursements - - - £.	22,959,300	21,948,337			

India Office, 11 May 1893.

of the Home Treasury of the Government of *India*, for the Year 1891–92—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands fell short of the sums indicated in the estimates received from India, and there was also a considerable reduction in the cost of freight.
2	The demands were larger than was indicated in the estimates received from India.
4	Portion of the amount which has remained unclaimed since October 1888.
8	Payments on this account were not made so rapidly as was expected.
9	An exceptional item.
10	Debentures of the Southern Mahratta Railway Company and of the Bombay Baroda and Central India Railway Company, amounting to 88,100 *l.* and 20,500 *l.* respectively, which were included in the Budget Estimate as to be paid off, were renewed.
11	The estimates were furnished by the Railway Companies.
12	The decrease occurs in the payments on account of Indian Money Orders.
13	There was a decrease of 14,560 *l.* in Remittances for payment by the War Office, and of 16,497 *l.* in Family Remittances; but an increase of 19,045 *l.* in payments on account of the Administrators General.
14 15 16 17	The estimates were furnished by the several Railway Companies concerned.
18	The demands were larger than was indicated in the estimates received from India.
19	The Account includes payment of 2,500 *l.* to the South Indian Railway Company, under the proviso to Clause 60 of their Contract of the 24th of November 1890, made to them in this country instead of in India. There was, however, a decrease of 3,835 *l.* in the payments under the other sub-divisions of this head.

Henry Waterfield, Financial Secretary.

No. 7.

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

	£.	£.
REVENUE:		
INTEREST:		
Interest realised from investment of Cash Balance, &c.		24,543
TELEGRAPH:		
Indo-European Telegraph:	£.	
Message Revenue	8,648	
Miscellaneous	877	
		9,525
MINT:		
Proceeds of sale of Indian Coins sent to this country for assay		49
MEDICAL:		
Pensions, &c., of Lunatics, appropriated to their maintenance, &c.		2,912
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale Proceeds of Books, Maps, &c.		515
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,714	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	90,358	
Subscriptions towards Indian Civil Service Family Pensions	894	
Family subscriptions of Native Members of the Covenanted Civil Service	36	
		101,002
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items		7,202
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company		230
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College—Fees from Students, &c.		27,704
ARMY:		
Effective.	£.	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c.	37,810	
Non-effective.		
Subscriptions towards Indian Military Service Family Pensions	8,566	
		46,376
Carried forward £.		220,058

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 7.

TREASURY of the GOVERNMENT of *India*, from 1st April 1892 to 31st March 1893.

DISBURSEMENTS.

EXPENDITURE:

	£.	£.
LAND REVENUE:		
Law Charges in connection with Appeals from India	510	
Stores for India	83	
		593
OPIUM:		
Stores for India		696
SALT:		
Stores for India		708
STAMPS:		
Stores for India		31,277
CUSTOMS:		
Stores for India		15
FOREST:	£.	
Expenses attending the Examination of Candidates for the Indian Forest Department, &c.	184	
Stores for India	1,593	
		1,777
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):		
Interest on Loans contracted in England *	2,380,683	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised	8,873	
Discount on the issue of 1,300,000 *l.* India 3 per Cent. Stock	43,940	
		2,433,496
INTEREST ON OTHER OBLIGATIONS:		
Interest on Deposits in Regimental Savings Banks of men returned from India		221
POST OFFICE:	£.	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900	
Stores for India	35,758	
		95,658
TELEGRAPH:		
Indo-European Telegraph:	£.	
Payments in respect of Revenue	30,985	
Other Payments	7,665	
	38,650	
Red Sea and India Telegraph	18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses	5,930	
	62,607	
Telegraph Lines in India—Stores for India	79,830	
		142,437
MINT:		
Stores for India	10,207	
Other Payments	28	
		10,235
GENERAL ADMINISTRATION:		
Home Establishments, &c.	235,998	
Payments on account of Administration in India	774	
	236,772	
Stores for India	19,172	
		255,944
LAW AND JUSTICE:		
Stores for India	426	
Other Payments	191	
		617
Carried forward	£.	2,973,674

* Total Interest on Loans contracted in England is charged as follows:—

	£.	£.
Under Interest on Ordinary Debt (as above)		2,380,683
Under Railway Revenue Account (page 43):	£.	
State Railways—Interest on Debt	1,017,092	
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund	1,943	
	1,015,149	
State Railways—Interest chargeable against Companies on Advances	205,099	
		1,220,248
	£.	3,600,931

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	220,058

Receipts—*continued.*

Carried forward - - - £.	220,058

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

		£.
	Brought forward - - -	2,973,674
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MARINE:	£.	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. -	52,083	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - - - - - - - - -	50,000	
Sundry items - - - - - - - - - - - - - - - -	2,265	
	104,348	
Stores for India - - - - - - - - - - - - - - - -	186,128	
		290,476
EDUCATION:		
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c. -		1,742
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - - - - - - - - - - - - -		300
MEDICAL:		
Maintenance of Lunatics - - - - - - - - - - - - - - - - - -		9,663
POLITICAL:	£.	
Mission to the Court of Persia - - - - - - - - - - - - - -	7,000	
Her Majesty's Establishments in China - - - - - - - - - - - -	12,500	
Sundry items - - - - - - - - - - - - - - - - -	2,500	
	22,000	
Stores for India - - - - - - - - - - - - - - - - -	327	
		22,327
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Stores for India - - - - - - - - - - - - - - - - -	20,874	
Other Payments - - - - - - - - - - - - - - - - -	23,254	
		44,128
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh - - - - - - - - - - - -	26,569	
Members of the Bengal Nizamut Family - - - - - - - - - - - -	2,649	
		29,218
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - - - - - - - - - - -		207,848
SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
General - - - - - - - - - - - - - - - - - -	337,735	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - - - - - - - -	1,472,270	
Indian Civil Service Family Pensions - - - - - - - - - - - - -	550	
		1,810,555
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - - -	6,356	
Stores for India - - - - - - - - - - - - - - - - -	46,512	
		52,868
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c. -	17,588	
Miscellaneous Charges connected with the supply of Stores to India - - - - - - -	14,643	
		32,231
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India - - - - - - - -		3,583
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:	£.	£.
East Indian Railway - - - - - - - - - - - -	313,359	
Eastern Bengal Railway - - - - - - - - - - - -	34,415	
Scinde Punjab and Delhi Railway - - - - - - - - - - -	165,513	
Oude and Rohilkund Railway - - - - - - - - - - -	351,927	
South Indian Railway - - - - - - - - - - - -	151,878	
		1,017,092
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):		
East Indian Railway - - - - - - - - - - - -	1,169,146	
Eastern Bengal Railway - - - - - - - - - - - -	121,198	
Scinde Punjab and Delhi Railway - - - - - - - - - - -	406,307	
		1,696,651
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway - - - - - - - - - - - -	16,250	
Bengal-Nagpur Railway - - - - - - - - - - - -	81,250	
Indian Midland Railway - - - - - - - - - - - -	41,433	
Southern Mahratta Railway - - - - - - - - - - - -	66,166	
		205,099
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway - - - - - - - - - - - -	26,055	
* Bengal Central Railway - - - - - - - - - - - -	17,500	
Bengal-Nagpur Railway - - - - - - - - - - - -	171,250	
Indian Midland Railway - - - - - - - - - - - -	212,008	
Southern Mahratta Railway - - - - - - - - - - - -	202,538	
South Indian Railway - - - - - - - - - - - -	30,000	
		659,351
GUARANTEED COMPANIES—INTEREST - - - - - - - - - - - -		2,145,297
		5,723,490
	Carried forward - - - £.	11,202,103

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	220,058
Receipts—*continued.*	
Total Receipts on account of Revenue - - - £.	220,058
Carried forward - - - £.	220,058

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

			£.
		Brought forward - - -	11,202,103
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - - - -			579
BUILDINGS AND ROADS:			
MILITARY WORKS:		£.	
Stores for India - - - - - - - - - - - - - - - -		40,628	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	49,364		
Royal Indian Engineering College - - - - - - - - - -	28,184		
Sundry items - - - - - - - - - - - - - - -	6,144		
	83,692		
Stores for India - - - - - - - - - - - - - -	2,408		
		86,100	
			126,728
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	966,766		
Furlough Allowances and Pay during Voyage of British Forces serving in India	102,996		
Furlough Allowances of Officers of the Indian Service - - - - - -	256,458		
Indian Troop Service - - - - - - - - - - - - - -	237,623		
Passage of Officers and Troops, otherwise than in Troop Ships - - - -	7,728		
Miscellaneous - - - - - - - - - - - - - - -	18,704		
	1,590,275		
Stores for India - - - - - - - - - - - - - - -	897,416		
		2,487,691	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for Service in India - - - - - - - - - - - - - - - -	371,382		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments -	27,539		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,881,172		
Miscellaneous Pensions, &c. - - - - - - - - - - - -	90,859		
Indian Military Service Family Pensions - - - - - - - - -	17,148		
		2,388,100	
			4,875,791
SPECIAL DEFENCE WORKS:			
INDIA:			
Stores for India - - - - - - - - - - - - - - -	116,484		
Other Payments - - - - - - - - - - - - - - -	3,106		
		119,590	
ADEN:			
Portion chargeable against Indian Revenues of the Cost of Stores supplied - - -		11,286	
			130,876
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.			16,336,077

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:		£.	£.
Stores for India - - - - - - - - - - - - - - -		1,024,889	
Salary and Expenses of Consulting Engineer and Staff, &c. - - - -		9,779	
			1,034,668
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - - - - -			5,808
			1,040,476
Carried forward - - - £.			17,376,553

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.
	Brought forward - - -	220,058
Receipts—*continued.*		
DEBT:		
PERMANENT DEBT INCURRED:		
India 3 per Cent. Stock—Loan issued:	£.	
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - -	347,506	
Ditto - - ditto - - for discharge of 770,300*l.* Oude and Rohilkund Railway Debentures - - - - - - - - - - - - - - - -	797,247	
Created under Act 53 Vict. c. 6, for discharge of 150,000*l.* South Indian Railway Debentures - - - - - - - - - - - - - - -	155,247	
		1,300,000
DEPOSITS AND ADVANCES:		
REPAYMENT OF ADVANCES:		
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government, &c. - - - - - - - - - - - - - - - -		4,471
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:	£.	
On account of Subscribed Capital - - - - - - - - - - - - - -	1,570,567	
On account of Transfer Fees and Miscellaneous Refunds - - - - - -	9,101	
		1,579,668
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - - -	£. 150,790	
Estates remitted from India by Administrators General by means of Bills on London - - -	20,912	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - -	1,457	
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - - - - - - -	1,703	
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - -	661	
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - -	598	
Miscellaneous Receipts - - - - - - - - - - - - - - - -	3,159	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - - -	16,532,215	
		16,711,495
Total Receipts - - - £.		19,815,692
Balance, 1st April 1892 - -		4,122,626
£.		23,938,318

India Office, 11 May 1893.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

		£.
	Brought forward - - -	17,376,553
DISBURSEMENTS—*continued.*		
DEBT:		
PERMANENT DEBT DISCHARGED:	£.	
India 5 per Cent. Stock - - - - - - - - - - - - - -	400	
India 4 per Cent. Stock - - - - - - - - - - - - - -	940	
Oude and Rohilkund Railway Debentures - - - - - - - - - - -	1,770,300	
South Indian Railway Debentures - - - - - - - - - - - -	150,000	
		1,921,640
DEPOSITS AND ADVANCES:		
ADVANCES REPAYABLE:		
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - - - - - - -	4,206	
MISCELLANEOUS DEPOSITS:		
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - - - - - - -	859	
		5,065
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*		
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - - - -		921,569
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Payments to Her Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c. - - - - - - - - - - - - -	£. 91,051	
Family Remittances, Remittances by Administrators General, &c. - - - - - -	499,338	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	251,986	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - -	215,981	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - -	137,666	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -	67,197	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - - -	107,112	
Miscellaneous Payments to be brought to charge or recovered in India - - - - -	76,468	
		1,446,799
TOTAL DISBURSEMENTS - - - £.		21,671,626
BALANCE, 31st March 1893 - -		2,266,692
	£.	23,938,318

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

Thos. W. Keith, Accountant General.

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granted or created within the year 1892–93, *see* page 48.

No. 8.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1892 and 31st March 1893 (*see* Act 21 & 22 Vict. c. 106, s. 53).

SALARIES.	Increase or Decrease in 1893–94. Increase.	Decrease.
	£.	£.
Second Class Clerks, interchangeable among Departments: Nine Second Class Clerks—Salary from 70*l.* to 100*l.* by annual increments of 5*l.*; from 100*l.* to 190*l.* by annual increments of 7*l.* 10*s.*; and from 190*l.* to 250*l.* by annual increments of 10*l.* Higher Grade—Salary from 250*l.* to 350*l.* by annual increments of 10*l.*	630	—
Clerks specially attached: One Clerk attached to the Correspondence Department, two to the Registry and Record Department, and one to the Store Department—Salary from 4*l.* 14*s.* 6*d.* a week to 6*l.* 6*s.* a week by triennial increments of 10*s.* 6*d.* a week. In lieu of four Hired Writers—Salary 4*l.* 4*s.* a week	111	—
Supplemental Clerks: One Clerk attached to the Correspondence Department, seven to the Registry and Record Department, and two to the Store Department—Salary, two at 150*l.*; one from 144*l.*, one from 143*l.*, one from 133*l.*, one from 129*l.*, two from 124*l.*, one from 115*l.*, and one from 104*l.* to 150*l.*, by annual increments of 2*l.* 10*s.* In lieu of 10 Temporary Men Copyists at 10*d.* an hour, or 1½*d.* a folio	—	198
Funds Department: Senior Clerk—Salary of present Incumbent from 520*l.* to 700*l.*, by annual increments of 20*l.* In lieu of Senior Book-keeper in receipt of 500*l.* a year	20	—
Clerk—Salary of present Incumbent from 365*l.* to 450*l.*, by annual increments of 15*l.* In lieu of Junior Book-keeper in receipt of 350*l.* a year	15	—
Accountant General's Department: Nine Junior Clerks—Salary to be continued to 450*l.*, by annual increments of 15*l.* In lieu of a maximum of 350*l.*	69	—
Miscellaneous Officers, &c.: Actuary—Salary from 600*l.* to 800*l.*, by annual increments of 25*l.* In lieu of Actuary, Funds Department—Salary, 500*l.*	100	—
Miscellaneous Officers and Clerks not on the Permanent Establishment: Assistant to the Solicitor—Salary of present Incumbent from 400*l.* to 550*l.*, by annual increments of 15*l.* In lieu of Clerk to the Legal Adviser—Salary from 380*l.* to 450*l.*, by annual increments of 10*l.*	18	—
Computing Clerk to the Actuary—Salary, 250*l.* In lieu of Salary, 10*d.* an hour, and an additional allowance of 31*s.* a week	74	—
Store Department: Five Supervisors, Second Grade—Salary from 250*l.* to 350*l.*, by annual increments of 10*l.*; three of the present Incumbents to commence at 280*l.* In lieu of Salary from 150*l.* to 300*l.*, by annual increments of 10*l.*	242	—
Increase arising from periodical increments	1,884	—
Net Decrease consequent on appointments abolished, vacancies, retirements, &c.	—	6,812
£.	3,163	7,010

NET DECREASE, as shown on page 53 £. 3,847.

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1893–94.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Graham, J.	Supervisor, 1st Grade, India Store Depôt.	–	–	– –	Dead	– –	216 13 4
Jopp, A. A.	Director General of Stores	–	–	– –	ditto	– –	440 – –
Lawrance, H. E.	Book-keeper, Accountant General's Department.	–	–	– –	ditto	– –	3 6 8
Pears, Major General Sir T. T., K.C.B.	Military Secretary	–	–	– –	ditto	– –	816 13 4
Sugden, J.	Examiner of Stores, India Store Depôt.	–	–	– –	ditto	– –	200 – –
Baden, E.	Senior Inspector, India Audit Office.	65	*39	800 – –	Age	520 – –	—
Badrick, W.	Head Office Keeper	75	38	320 – – †50 – –	ditto	277 10 –	—
Banfield, G.	First Class Messenger	67	48	145 – –	ditto	137 15 –	—
Fontaine, H.	ditto ditto	67	46	150 – –	ditto	135 – –	—
Hunt, S.	Senior Clerk, Correspondence Department.	61	41	800 – –	ditto	573 6 8	—
Lawson, J.	First Class Messenger	67	40	163 16 –	ditto	122 17 –	—
O'Neill, J.	Examiner of Stores, India Store Depôt.	67	34	310 – –	ditto	225 5 4	—
Pollock, G. D.	Examiner of Surgical Instruments, India Store Depôt.	74	34	100 – –	ditto	72 13 4	—
Pontifex, Sir C., K.C.I.E.	Legal Adviser and Solicitor	60	‡20	1,200 – –	Expiration of term of appointment.	400 – –	—
Rost, Dr. R., C.I.E.	Librarian	70	*30	800 – –	Age	400 – –	—
				Carried forward		2,864 7 4	1,676 13 4

* Including 7 years added for special qualifications. † Value of apartments, coal, gas, &c.
‡ Including 10 years added for special qualifications.

No. 8.—Statement showing New or Increased Salaries or Pensions, &c.—*continued.*

Superannuation and Retired Allowances—Details of Increase and Diminution in 1893-94—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
	Brought forward	*Years.* –	*Years.* –	£. s. d. – – –	–	£. s. d. 2,864 7 4	£. s. d. 1,676 13 4
Superannuation Allowances—*continued.*							
Spence, W.	Press Writer, Registry and Record Department.	68	41	170 – –	Age	131 15 –	—
Stone, J. W.	Examiner of Stores, India Store Depôt.	65	24	310 – –	ditto	*170 17 1	—
Upton, J. G.	Assistant to Registrar, Registry and Record Department.	68	47	750 – –	ditto	693 15 –	—
West, Sir Algernon, K.C.B.	Chairman of the Board of Inland Revenue; portion of pension chargeable to Indian Revenues for his services as Deputy Director of Military Funds, India Office.	60	6	800 – –	ditto	80 – –	—
					Total £.	3,940 14 5	1,676 13 4
					Increase £.	2,264. 1. 1.	
Compensation Allowances:							
Friend, C. T.	Senior Clerk, Accountant General's Department.	–	–	– –	Dead	– –	480 6 8
Watson, Dr. J. Forbes	Director of the India Museum.	–	–	– –	ditto	– –	660 – –
Banton, W.	Senior Clerk, Accountant General's Department.	60	44	750 – –	Re-organisation	593 15 –	—
Black, C. E. D.	Clerk for Geographical Records, Registry and Record Department.	46	23	500 – –	Abolition of Office.	191 13 4 of which the sum of 111*l.* 13*s.* 4*d.* has been commuted.	—
Cooke, Dr. M. C.	Officer employed in connection with the Revenue and Statistics Department.	67	32	400 – –	Re-organisation	240 – –	—
Jenkyns, E. S.	Senior Clerk, Accountant General's Department.	64	46	800 – –	ditto	740 – –	—
Pakeman, T. C.	ditto ditto	60	41	750 – –	ditto	537 10 –	—
					Total £.	2,302 18 4	1,140 6 8
					Increase £.	1,162. 11. 8.	
Compassionate Allowances:							
Hould, W.	Third Class Foreman, India Store Depôt.	–	–	– –	Dead	– –	36 8 –
Lawson, A.	Second Class Messenger	–	–	– –	ditto	– –	24 – –
Purchase, E. G.	Labourer, India Store Depôt	–	–	– –	ditto	– –	31 5 –
Blandford, H.	Second Class Foreman, India Store Depôt.	70	33	111 16 –	Age	61 14 –	—
Dodson, J.	First Class Foreman, India Store Depôt.	60	35	137 12 9	ditto	80 7 8	—
Donovan, J.	Third Class Foreman, India Store Depôt.	65	32	85 16 –	ditto	46 1 2	—
Jordan, W.	First Class Foreman, India Store Depôt.	64	36	137 12 9	ditto	82 18 6	—
McConnell, J.	Labourer, India Store Depôt	70	25	62 8 –	ditto	26 1 5	—
Milford, J. M.	ditto ditto	53	24	62 8 –	Ill-health	24 19 8	—
					Total £.	322 2 5	91 13 –
					Increase £.	230. 9. 5.	
					Total Increase £.	3,657. 2. 2.	

SUPERANNUATION AND RETIRED ALLOWANCES

Estimated Charge for the Year 1893-94, including the Annual Amount of Pensions which have been Commuted.

	1893-94.	1892-93.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances	16,208	13,944	2,264	—
Compensation Allowances	22,643	21,480	1,163	—
Compassionate Allowances	2,287	2,057	230	—
£.	41,138	37,481	3,657	—
		Total Increase £.	3,657.	

Thos. W. Keith, Accountant General.

* £. 25. 0*s.* 7*d.* per annum is also payable from Imperial Revenues in respect of 14 years' service under the War Department.

No. 9.

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual the Debt and Charge created in the Year ended the 31st March 1893; the Debt, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1892.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock	64,201,422 10 9	3½	2,247,049 15 9	23,112 10 3	2,270,162 6 –
India 3 per Cent. Stock	33,455,079 1 5	3	1,003,652 7 5	12,043 16 7	1,015,696 4 –
India Debentures	3,614,000 – –	3¼	117,455 – –	– – –	117,455 – –
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	2,499,300 – –	3½	87,475 10 –	– – –	87,475 10 –
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	670,200 – –	3½	23,457 – –	– – –	23,457 – –
South Indian Railway Debentures	313,700 – –	3¼	10,195 5 –	– – –	10,195 5 –
	107,347,717 12 2				
Debt not bearing Interest:					
India 5 per Cent. Stock	9,967 11 9				
India 4 per Cent. Stock	25,440 7 4				
East India Bonds	20,917 – –				
East Indian Railway Debentures	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1892	107,404,142 11 3	–	3,602,348 15 11	35,934 10 11	3,638,283 6 10
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953	– – –	–	850,537 18 10	– – –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	317 – 8	317 – 8
TOTAL Indian Railway Annuities on 31st March 1892	– – –	–	1,600,749 17 2	1,814 11 8	1,602,564 8 10
			5,203,098 13 1	37,749 2 7	5,240,847 15 8
DEBT CREATED IN THE YEAR.					
Debt bearing Interest:					
India 3 per Cent. Stock	1,300,000 – –	3	39,000 – –	468 – –	39,468 – –
£.	108,704,142 11 3	–	5,242,098 13 1	38,217 2 7	5,280,315 15 8

No. 9.

Charge thereof, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1892; Debt and Charge, and the Annuities, reduced in that Year; and the Total Amount of 1893.

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
DEBT REDUCED IN THE YEAR.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	88,689 14 10	3½	3,104 2 10	31 18 7	3,136 1 5
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	10,046 5 5	3½	351 12 4	3 12 4	355 4 8
Oude and Rohilkund Railway Debentures, paid off	1,770,300 – –	3½	61,960 10 –	– – –	61,960 10 –
South Indian Railway Debentures, paid off	150,000 – –	3½	5,250 – –	– – –	5,250 – –
Debt not bearing Interest:	2,019,036 – 3				
India 5 per Cent. Stock	400 – –				
India 4 per Cent. Stock	940 8 7				
	2,020,376 8 10	–	70,666 5 2	35 10 11	70,701 16 1
Indian Railway Annuities.					
Scinde Punjab and Delhi Railway:					
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State, reduced	– – –	–	– – –	58 8 6	58 8 6
			70,666 5 2	93 19 5	70,760 4 7
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1893.*					
Debt bearing Interest:					
India 3½ per Cent. Stock	64,102,686 10 6	3½	2,243,594 – 7	23,076 19 4	2,266,670 19 11
India 3 per Cent. Stock	34,755,079 1 5	3	1,042,652 7 5	12,511 16 7	1,055,164 4 –
India Debentures	3,614,000 – –	3¼	117,455 – –	– – –	117,455 – –
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	729,000 – –	3½	25,515 – –	– – –	25,515 – –
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	520,200 – –	3½	18,207 – –	– – –	18,207 – –
South Indian Railway Debentures	313,700 – –	3¼	10,195 5 –	– – –	10,195 5 –
Debt not bearing Interest:	106,628,681 11 11				
India 5 per Cent. Stock	9,567 11 9				
India 4 per Cent. Stock	24,499 18 9				
East India Bonds	20,917 – –				
East Indian Railway Debentures	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1893	106,683,766 2 5	–	3,570,682 10 9	36,367 – –	3,607,049 10 9
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953	– – –	–	850,537 18 10	– – –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	258 12 2	258 12 2
TOTAL Indian Railway Annuities on 31st March 1893	– – –	–	1,600,749 17 2	1,756 3 2	1,602,506 – 4
			5,171,432 7 11	38,123 3 2	5,209,555 11 1
£.	108,704,142 11 3	–	5,242,098 13 1	38,217 2 7	5,280,315 15 8

* For Analysis, *see* following page.

Thos. W. Keith, Accountant General.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Charge thereof, and INDIAN RAILWAY ANNUITIES, outstanding on the 31st March 1893.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.						
Bearing Interest:						
India 3½ per Cent. Stock	51,957,284 12 7		3½	1,818,504 19 3	18,704 12 5	1,837,209 11 8
India 3 per Cent. Stock	13,972,948 2 2		3	419,188 8 10	5,030 5 3	424,218 14 1
India Debentures	3,614,000 – –		3½	117,455 – –	– – –	117,455 – –
	69,544,232 14 9					
Not bearing Interest:						
India 5 per Cent. Stock	9,567 11 9					
India 4 per Cent. Stock	24,499 18 9					
East India Bonds	20,917 – –					
		69,599,217 5 3	–	2,355,148 8 1	23,734 17 8	2,378,883 5 9
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.						
Bearing Interest:						
India 3 per Cent. Stock	– – –	7,471,483 15 9	3	224,144 10 4	2,689 14 8	226,834 5 –
Debt incurred and Annuity created in respect of the East Indian Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	6,866,318 2 11	– – –	3½	240,321 2 9	2,471 17 6	242,793 – 3
India 3 per Cent. Stock	247,840 1 2	– – –	3	7,435 4 –	89 4 5	7,524 8 5
East Indian Railway Debenture Stock	1,435,650 – –	– – –	4½	64,604 5 –	430 13 11	65,034 18 11
	8,549,808 4 1					
Debt not bearing Interest:						
East Indian Railway Debentures	100 – –					
		8,549,908 4 1	–	312,360 11 9	2,991 15 10	315,352 7 7
Annuity:						
Annuity terminating in 1953	– – –	– – –	–	850,537 18 10	– – –	850,537 18
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	1,368 11 10	1,368 11 10
				1,112,537 18 10	1,368 11 10	1,113,906 10 8
				1,424,898 10 7	4,360 7 8	1,429,258 18 3
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	582,099 15 4	– – –	3½	20,373 9 6	209 11 1	20,583 – 7
India 3 per Cent. Stock	708 – –	– – –	3	21 4 10	– 5 1	21 9 11
Eastern Bengal Railway Debenture Stock	348,666 – –	– – –	4	13,946 12 9	104 12 –	14,051 4 9
		931,473 5 4	–	34,341 7 1	314 8 2	34,655 15 3
Annuity:						
Annuity terminating in 1957	– – –	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	128 19 2	128 19 2
				116,850 14 9	128 19 2	116,979 13 11
				151,192 1 10	443 7 4	151,635 9 2
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	– – –	4,705,491 14 3	3½	164,692 4 2	1,693 19 7	166,386 3 9
Annuity:						
Annuity terminating in 1958	– – –	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	258 12 2	258 12 2
				371,361 3 7	258 12 2	371,619 15 9
				536,053 7 9	1,952 11 9	538,005 19 6
Debt incurred in respect of the Oude and Rohilkund Railway.						
Bearing Interest:						
India 3½ per Cent. Stock	*—8,507 4 7	– – –	3½	—297 15 1	—3 1 3	—300 16 4
India 3 per Cent. Stock	9,593,619 12 6	– – –	3	287,808 11 9	3,453 14 1	291,262 5 10
Oude and Rohilkund Railway Debenture Stock	384,700 – –	– – –	4	15,388 – –	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures	729,000 – –	– – –	3½	25,515 – –	– – –	25,515 – –
		10,698,812 7 11	–	328,413 16 8	3,566 1 –	331,979 17 8
Debt incurred in respect of the South Indian Railway.						
Bearing Interest:						
India 3 per Cent. Stock	3,468,479 9 10	– – –	3	104,054 7 8	1,248 13 1	105,303 – 9
South Indian Railway Debenture Stock	425,000 – –	– – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	520,200 – –	– – –	3½	18,207 – –	– – –	18,207 – –
Ditto – ditto	313,700 – –	– – –	3¼	10,195 5 –	– – –	10,195 5 –
		4,727,379 9 10	–	151,581 12 8	1,376 3 1	152,957 15 9
	£.	106,683,766 2 5	–	5,171,432 7 11	38,123 3 2	5,209,555 11 1

* The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

No. 10.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1894, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1893-94.	1892-93.	INCREASE.	DECREASE.
INDIA OFFICE.	£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES	147,305	151,152	-	3,847
POSTAGE OF DESPATCHES TO AND FROM INDIA	1,200	1,200	—	—
TELEGRAMS TO INDIA	4,300	3,600	700	—
LAW CHARGES	300	400	-	100
CONTINGENCIES	12,100	11,900	200	—
CONTINGENCIES OF THE STORE DEPÔT	12,200	13,400	-	1,200
STATIONERY, PRINTING, AND BOOKBINDING	5,800	5,800	—	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,652	6,729	-	77
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£.	189,857	194,181	900	5,224
NET DECREASE			£. 4,324.	
SUPERANNUATION AND RETIRED ALLOWANCES	*41,138	*37,481	3,657	—

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1892-93.	Numbers. 1893-94.		1893-94.	1892-93.	INCREASE.	DECREASE.
			£.	£.	£.	£.
17	17	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 13 Members of Council	25,300	25,300	—	—
49	52	Correspondence Department	33,342	32,565	777	—
6	6	Funds Department	2,416	2,778	-	362
46	48	Accountant General's Department	15,295	17,609	-	2,314
33	39	Registry and Record Department	9,037	8,969	68	—
10	11	Miscellaneous Officers, &c.	6,160	6,078	82	—
13	12	Miscellaneous Officers and Clerks not on the Permanent Establishment	4,260	4,444	-	184
29	20	Clerks temporarily employed at the India Office	1,891	3,867	-	1,976
62	61	Office Keepers and Messengers	6,068	6,230	-	162
32	32	Housekeeper, Housemaids, and Charwomen	1,329	1,329	—	—
20	20	Artificers and Labourers employed at the India Office	1,692	1,692	—	—
282	277	Store Department: India Office Branch, Branch at the India Store Depôt, Miscellaneous Officers at the Store Depôt not on the Permanent Establishment, Clerks temporarily employed in the Store Department, Artificers and Labourers employed at the Store Depôt, Labourers temporarily employed at the Store Depôt, Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	40,515	40,291	224	—
599	595	£.	147,305	151,152	1,151	4,998
		NET DECREASE			£. 3,847.	

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State				5,000	5,000
1	1	Permanent Under Secretary of State				2,000	2,000
1	1	Parliamentary Under Secretary of State				1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council				1,200	1,200
13	13	Members of Council at 1,200 *l.* each (1)				15,600	15,600
17	17				£.	25,300	25,300

(1) Five also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.* a year; two, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year each; one, Indian Military Retired Pay at 1*l.* a day; and two, Pay in respect of service in the British Army.

		Correspondence Department.					
6	6	Secretaries, at 1,200 *l.* each (1)				7,400	7,400
6	6	Assistants (2)	800	25	1,000	6,050	5,985
1	1	Special Assistant and Visitor to India Museum (3)				800	800
11	11	Senior Clerks (4)	600	25	800	8,513	8,450
6	7	Redundant Senior Clerks (5)	500	20	700	4,718	3,938
5	4	Junior Clerks (6)	200	20	600	1,085	1,910
1	1	Political Aide-de-Camp to the Secretary of State for India:					
		Salary				500	500
		Contingent Expenses				300	300
1	1	Clerk specially attached for Indo-European Telegraph purposes	320	20	500	360	340
1	1	Clerk specially attached to the Political and Secret Department (7)	150	10	350	440	330
1	1	Clerk for Examination of Army Non-Effective Accounts	300	10	400	382	372
1	1	Technical Assistant to "Special Assistant and Visitor to India Museum"	250	10	350	265	255
3	3	Second Class Clerks, Higher Grade (8)	250	10	350	984	957
6	7	Second Class Clerks (9)	70	5	100	1,169	1,028
			100	7*l.* 10*s.*	190		
			190	10	250		
–	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	246	—
–	1	Supplemental Clerk	129	2*l.* 10*s.*	150	130	—
49	52				£.	33,342	32,565

(1) One receives a personal allowance of 200*l.*, besides the sums included above; one receives Indian Military Retired Pay at 25*s.* a day and an additional Annuity of 327*l.*; one, an Indian Judicial Pension of 1,200*l.* a year; and two, Indian Civil Service Annuities of 1,000 *l.* each.
(2) One receives 100*l.* as Assistant Government Director of Indian Railway Companies.
(3) Also receives a Pension of 270*l.* a year for service in India.
(4) One receives a compensation allowance of 100*l.*, and one receives 50*l.* as Reading Clerk to Council.
(5) Two receive 150 *l.* each as Private Secretaries to the Under Secretaries of State, one receives a compensation allowance of 50*l.*, and one receives 50*l.* as Resident Clerk.
(6) One receives 50 *l.* as Précis Writer to the Secretary of State, and 50 *l.* for compiling a portion of the "India List."
(7) Receives 100*l.* as Assistant Private Secretary to Secretary of State, and 50*l.* as Resident Clerk.
(8) One receives an annual gratuity of 50*l.* for the preparation of a Sanitary Blue Book; and one receives 50*l.* for compiling a portion of the "India List."
(9) One receives 100*l.* for compiling a portion of the "India List."

		Funds Department.					
1	1	Director of Funds and Agent to the Administrators General of India				1,000	1,100
		Allowance as Agent to the Administrators General				100	
1	— (1)	*Actuary*					*500*
1	1	Senior Clerk, formerly styled Head Book-keeper	500	20	700	530	500
1	1	Clerk, formerly styled Assistant Book-keeper	200	15	450	372	350
2	3	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			414	328
6	6				£.	2,416	2,778

(1) Included among "Miscellaneous Officers, &c.," on page 55.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Accountant General's Department.	£.	£.	£.	£.	£.
1	1	Accountant General				1,200	1,200
1	1	Deputy Accountant General (1)	800	25	1,000	897	1,100
7	5	Senior Clerks (2) (3)	500	20	700	3,573	5,192
1	–	*Supernumerary Senior Clerk*					*683*
10	9	Junior Clerks (3) (4) (5)	100	15	450	3,049	3,540
10	10	Second Class Clerks, Higher Grade (3)	On the same scale of salary as in the Correspondence Department			2,901	2,801
14	20	Second Class Clerks	ditto			3,300	2,738
1	1	Clerk specially attached for Indo-European Telegraph purposes	190	10	350	215	205
1	1	Keeper of Records (6)	120	10 (triennially)	150	160	150
46	48				£.	15,295	17,609

(1) Receives a personal allowance of 100 *l.*
(2) Three receive extra allowances:—One of 100 *l.* and two of 50 *l.* each.
(3) Allowances for Income Tax duties are as follows:—One Senior Clerk, 15 *l.*; four Senior Clerks, 8 *l.* each; three Junior Clerks and seven Second Class Clerks, Higher Grade, 3 *l.* each; amounting in the aggregate to 77 *l.*, for which an allowance is made from Imperial Revenues.
(4) Three receive, until promoted, 60 *l.* each as compensation for superior appointments abolished.
(5) One receives a personal allowance of 50 *l.*
(6) Receives an allowance of 10 *l.* per annum for attendance a seventh hour daily five days a week.

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records				1,000	1,000
4	3	Assistants to ditto	350	15	650	1,643	2,105
1	–	*Clerk for Geographical Records*					*500*
9	10	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department			2,523	2,595
12	11	Second Class Clerks (1)	ditto			1,572	1,912
1	1	Clerk specially attached (2)				193	193
1	1	ditto ditto	150 190	7*l.* 10*s.* 10	190 350	163	156
–	2	ditto ditto	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	492	—
–	7	Supplemental Clerks	124	2*l.* 10*s.*	150	973	—
1	1	Keeper of Records (3)			150	175	163
1	–	*Press Writer*					*85*
1	1	Assistant Keeper of Records, formerly styled Assistant Press Writer			125	125	110
1	1	Keeper of Geographical Records, formerly styled Map Mounter	175	5	200	178	150
33	39				£.	9,037	8,969

(1) One receives 50 *l.* for compiling the "India Office List."
(2) Received from Imperial Revenues in October 1872 the commuted value of a Pension of 206 *l.* 13 *s.* 4 *d.*
(3) Receives a personal allowance of 25 *l.*

		Miscellaneous Officers, &c.					
1	1	Government Director of Indian Railway Companies (1)				1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies				600	700
1	1	Librarian (2)			600	497	700
1	1	Assistant to ditto				350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	On the same scale of salary as in the Correspondence Department			290	280
2	2	Members of the Medical Board for the examination of Officers of the Indian Services — one (3) at one (4) at				600	600
			(Appointment tenable only by a Retired Officer, and for a term of three years.)			300	300
1	1	Legal Adviser and Solicitor to the Secretary of State (5)				1,200	1,200
–	1	Actuary (6)	600	25	800	612	—
1	1	Surveyor and Clerk of the Works (7)	300	10	400	461	700
1	1	Assistant to ditto	180	10	250	250	248
10	11				£.	6,160	6,078

(1) Also receives Indian Military Pay at 25 *s.* a day and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(2) Received a personal allowance of 200 *l.* which ceased with 30th September 1892.
(3) Also receives an Indian Medical Pension of 365 *l.* a year, and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(4) Also receives an Indian Medical Pension of 456 *l.* a year, and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(5) Also receives an Indian Judicial Pension of 1,200 *l.* a year.
(6) Transferred from Funds Department.
(7) Receives a personal allowance of 300 *l.* which will cease with the 7th June 1893.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1892–93.	Numbers. 1893–94.	Salaries, Wages, and Allowances —*continued*.	Salary of Office. Minimum.	Annual Increment.	Maximum.	1893–94.	1892–93.
		Miscellaneous Officers and Clerks not on the Permanent Establishment.	£.	£.	£.	£.	£.
–(1)	1	Private Secretary to the Secretary of State	- -	- -	- -	300	300
1	–(2)	*Assistant Private Secretary to the Secretary of State*	- -	- -	- -	—	*100*
1	1	Consulting Officer for the Indian Troop Service	- -	- -	- -	1,000	1,000
1	1	Ordnance Consulting Officer for India (3)	- -	- -	- -	500	500
1	1	Assistant Military Secretary for Indian Affairs at the Horse Guards (4)	- -	- -	- -	275	275
1	1	Clerk to ditto	300	15	450	390	375
1	1	Indian Officer attached to the Intelligence Department, Horse Guards (5)	- -	- -	- -	200	200
1	1	Member of Army Sanitary Committee (6)	- -	- -	- -	200	200
1	1	Registrar of the Orders of the Star of India and of the Indian Empire	- -	- -	- -	350	350
2	1	Assistant to the Solicitor, formerly styled Clerk to the Legal Adviser	400	15	550	409	382
	1	Clerk to the Legal Adviser	- -	- -	- -	160	160
1	1	Clerk to the Commissioners of Income Tax (7)	- -	- -	- -	226	226
1	–	*Officer temporarily employed in connection with the Revenue and Statistics Department*	- -	- -	- -	–	*200*
1	1	Computing Clerk to the Actuary	- -	- -	- -	250	176
13	12				£.	4,260	4,444

(1) The incumbent in 1892–93 is not counted here, he having been a Junior Clerk in the Accountant General's Department, but the present incumbent is counted here as he is not otherwise on the India Office Establishment.
(2) The present incumbent appointed 11th June 1892, is not counted here, being a clerk specially attached to the Political and Secret Department, Correspondence Department.
(3) Also receives 18 *s.* a day regimental pay.
(4) Also receives Indian Military Pay at 25 *s.* a day, and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(5) In addition to 500 *l.* a year from the War Office.
(6) Also receives an Indian Medical Pension of 1,050 *l.* a year.
(7) For which an allowance is made from Imperial Revenues. This officer also receives a superannuation allowance of 1,700 *l.* a year.

29	20	Clerks temporarily employed at the India Office	Six hired writers at 4 *l.* 4 *s.* a week; also one man copyist at 10 *d.* an hour, and four boy copyists at from 4 *d.* to 5½ *d.* an hour, supplied by the Civil Service Commission; and nine lady typists, at rates varying from 14 *s.* to 30 *s.* a week.			1,891	3,867
		Office Keepers and Messengers.					
1	1	Head Office Keeper (1)	With apartments		200	230	260
1	1	Second Office Keeper	ditto		150	150	180
1	1	Third Office Keeper	- -	- -	140	166	166
			In lieu of apartments		26		
10	10	Messengers, First Class (2)	110	2	120	1,235	1,321
39	38	Messengers, Second Class (with uniform) (2)	80	2	100	3,812	3,850
1	1	Extra Messenger (ditto)	- -	- -	- -	110	100
2	2	Messengers at the Store Depôt (ditto) (2)	80	2	100	209	209
7	7	Boy Messengers	At 1 *s.* to 2 *s.* 6 *d.* a day			156	144
62	61				£.	6,068	6,230

(1) Receives a personal allowance of 30 *l.*
(2) The following allowances are received by First and Second Class Messengers:—Three receive 30 *l.* each for attendance on the Secretary of State; one receives 20 *l.*, and one receives 10 *l.*, for attendance on the Under Secretaries of State; one receives 25 *l.* as Bank Messenger; one receives 20 *l.* for superintending the delivery of coal; one receives 30 *l.* for the despatch of letters; one receives 15 *l.* for assisting the Head Office Keeper; one receives 10 *l.* for Mailwork, and two receive 10 *l.* each for performing the duties of Hall Porter. Also two receive compensation allowances of 8 *l.* 18 *s.* 9 *d.* each.

		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper (1)	With apartments		80	100	100
28	28	Housemaids (not entitled to pension)	- -	- -	40	1,120	1,120
3	3	Charwomen (ditto)	- -	- -	14 *s.* a week	109	109
32	32				£.	1,329	1,329

(1) Receives a personal allowance of 20 *l.*

20	20	Artificers and Labourers employed at the India Office	At wages varying up to 3 *l.* a week			1,692	1,692

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1893-94.	1892-93.
1892-93.	1893-94.		Minimum.	Annual Increment.	Maximum.		
		Store Department.					
		India Office Branch.	£.	£.	£.	£.	£.
1	1	Director General	- -	- -	- -	1,200	1,200
1	1	Assistant to the Director General	700	25	900	869	844
7	7	Senior Clerks (1)	500	20	700	4,645	4,545
3	2	Junior Clerks	100	15	500	739	809
1	3	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			800	280
7	6	Second Class Clerks	- ditto -		ditto -	797	1,254
1	1	Member of Committee for Valuation of Military Equipments (2)	500	20	700	700	700
1	1	Clerk for Railway Stores	150	10	350	245	235
–	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	246	—
–	1	Supplemental Clerk	115	2*l.* 10*s.*	150	116	—
		(1) Three receive extra allowances of 100*l.* each.					
		(2) Also receives Indian Military Retired Pay at 7*s.* a day.					
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	- -	- -	- -	800	800
1	1	Assistant Superintendent (2)	- -	- -	- -	700	700
4	4	Supervisors, First Grade (3)	350	15	500	1,858	1,811
5	5	Supervisors, Second Grade (3) (4)	250	10	350	1,415	1,122
1	1	Supernumerary Supervisor, Second Grade	- -	- -	- -	150	150
–	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department.			250	—
13	12	Second Class Clerks	- ditto -		ditto -	2,301	2,480
–	1	Supplemental Clerk	104	2*l.* 10*s.*	150	105	—
14	14	Examiners of Stores	250	10	350	3,880	3,810
13	13	Assistant Examiners of Stores	150	5	200	2,062	2,040
1	1	Custodian of Patterns (3)	150	Rising on report of Director General.	250	250	225
1	1	Engineer (3)	120	- ditto -	200	150	150
1	1	Shipping Foreman	120	- ditto -	150	120	120
1	1	Inspector of Scientific Instruments	300	15	500	500	500
1	–	*Examiner of Surgical Instruments* (5)	- -	- -	- -	—	75
		(1) Also receives 250*l.* a year in respect of a pension of 300*l.* granted for service in the British Army.					
		(2) Also receives 100*l.* a year in respect of a pension of 200*l.* granted for service in the British Army.					
		(3) Allowances for additional attendance:—One Supervisor, First Grade, 50*l.*; one Supervisor, Second Grade, 25*l.*; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*					
		(4) Two also receive Indian Military Pensions of 55*l.* and 58*l.* a year respectively.					
		(5) Included below among "Miscellaneous Officers not on the Permanent Establishment."					
		Stamp Branch. (*See* Note.)					
1	1	Supervisor of Stamps	200	10	300	297	287
1	1	Assistant ditto	150	7*l.* 10*s.*	200	184	177
2	2	Examiners	100	5	150	293	288
		Miscellaneous Officers at the Store Depôt not on the Permanent Establishment.					
1	1	Surveyor of Shipping	- -	- -	- -	600	600
1	1	Medical Attendant on Labourers	- -	- -	- -	75	75
1	1	Examiner of Medical Stores (1)	- -	- -	- -	300	300
–	1	Examiner of Surgical Instruments (1)	- -	- -	- -	50	—
6	5	*Clerks temporarily employed in the Store Department*	One at 3*l.* 3*s.* a week, one at 2*l.* 2*s.* a week; also three boy copyists at from 4½*d.* to 6*d.* an hour, supplied by the Civil Service Commission			484	754
59	52	*Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	4,565	5,146
105	104	*Labourers temporarily employed at the Store Depôt*	- -	- -	- -	7,005	7,082
26	27	*Examiners and Tellers temporarily employed at the Stamp Branch* (*see* Note)	- -	- -	- -	1,764	1,732
282	277				£.	40,515	40,291

(1) The Examiners of Medical Stores and Surgical Instruments each receive an Indian Medical Pension of 292*l.* a year and an annuity of 300*l.* from the Bengal Medical Retiring Fund.

Note.—The control and superintendence of the supply of Stamps for India were transferred to the Inland Revenue Department with effect from 1st October 1886, and these officers are now paid *through* that Department.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

	1893-94.	1892-93.	Increase.	Decrease.
Contingencies of the India Office.	£.	£.	£.	£.
Rates and Taxes	790	810	—	20
Repairs, Furniture, and Fittings	4,360	4,540	—	180
Coal and Firewood	450	450	—	—
Gas, Candles, Soap, and other House Articles	1,370	1,300	70	—
Postage (excluding Postage to and from India)	1,100	1,100	—	—
Telegrams (excluding Telegrams to India)	60	60	—	—
Travelling Expenses	220	220	—	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	1,000	1,000	—	—
Advertisements	400	500	—	100
Stamps	130	190	—	60
Postal and Money Orders	100	100	—	—
Messengers' Uniforms	380	290	90	—
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	140	130	10	—
Expenses of Cataloguing the Records of the India Office	800	400	400	—
Miscellaneous	617	627	—	10
£.	12,100	11,900	570	370
Net Increase			£. 200.	
Contingencies of the Store Depôt.				
Rent, Rates, and Taxes	1,320	1,300	20	—
Repairs, Furniture, and Fittings	1,800	(1) 3,000	—	1,200
Coal and Coke	550	550	—	—
Gas, Candles, Soap, and other House Articles	380	380	—	—
Travelling Expenses of Officers of the Department	2,800	2,500	300	—
Commission and Travelling Expenses of Professional Inspectors	1,800	1,800	—	—
Carriage of Stores	270	270	—	—
Patterns	50	50	—	—
Advertisements	40	40	—	—
Pay of Police	1,600	1,830	—	230
Miscellaneous	580	670	—	90
Inland Revenue Department for superintendence of the Supply of Stamps for India	1,010	1,010	—	—
£.	12,200	13,400	320	1,520
Net Decrease			£. 1,200.	

(1) Included 1,200 *l.*, the estimated cost of fitting up the electric light at the Store Depôt.

OFFICE OF AUDITOR.

Salaries and Allowances under Act 21 & 22 Vict. c. 106, s. 52.

Numbers. 1892-93	Numbers. 1893-94.		Salary of Office. Minimum.	Annual Increment.	Maximum.	1893-94.	1892-93.
			£.	£.	£.	£.	£.
1	1	Auditor	- -	- -	- -	1,000	1,000
1	1	Assistant to the Auditor, formerly styled Senior Inspector (1)	700	25	800	813	800
1	—	*Junior Inspector*	- -	- -	- -	- -	*700*
4	4	Senior Clerks, formerly styled Senior Examiners (2)	500	20	700	2,090	1,850
4	4	Junior Clerks, formerly styled Junior Examiners	100	15	450	1,254	1,158
6	9	Second Class Clerks	On the same scale of salary as in the India Office.			1,480	1,209
1	1	Boy Copyist, for a short period	At 4 *d.* an hour, supplied by the Civil Service Commission.			15	12
18	20				£.	6,652	6,729
		Net Decrease				£. 77.	

(1) Receives a personal allowance of 100 *l.*
(2) One receives a personal allowance of 50 *l.*

Thos. W. Keith, Accountant General.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

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[*Price* 6 *d.*]

211. *Under* 6 o

EAST INDIA (FINANCIAL STATEMENT).

RETURN to an Address of the Honourable The House of Commons, dated 25 April 1893;—*for*,

"RETURN of the East India Financial Statement for 1893-94, and of the Debate and Proceedings thereon in the Legislative Council of India on 30th March 1893."

India Office,
5 May 1893.

A. GODLEY,
Under Secretary of State for India.

(*Mr. Naoroji.*)

Ordered, by The House of Commons, *to be Printed*,
8 *May* 1893.

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90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

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FINANCIAL STATEMENT FOR 1893–94.

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COPY OF THE EAST INDIAN FINANCIAL STATEMENT FOR 1893–94.

FINANCIAL STATEMENT FOR 1893–94.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

PRELIMINARY.

IN accordance with the Rules made under the Indian Councils Act of 1892 the annual Financial Statement must be explained in the Legislative Council of the Government of India, and may be discussed by the Members of that Council, each of whom is entitled to receive a printed copy of the Statement.

A printed copy of the Financial Statement has been supplied to each Member of the Council, and I shall now proceed to explain the general financial position of the Government of India; such discussion of the Financial Statement as may be considered necessary can take place subsequently.

2. In the explanation which I propose to lay before this Council I shall confine myself almost entirely to Imperial Revenue and Imperial Expenditure, and I shall neither take up matters of minor importance, nor attempt to deal with Provincial and Local Finance, my special object at the present moment being to convey to the Council and to the public a correct outline of the general financial position of the Government of India; those who wish for further and fuller information will find it in the body of the Financial Statement

3. I shall deal, as is usual, with the transactions of the Government of India under the three following heads:—

(1.) The accounts of the financial year 1891–92, which have been finally closed;

(2.) The Revised Estimate of the financial year 1892–93, which ends on the 31st instant;

(3.) The Budget Estimate of the coming year—1893-94.

The explanation I am about to give is printed as Part I of the Financial Statement, and where Revenue or Expenditure is mentioned it should be understood that Imperial Revenue or Imperial Expenditure is meant, unless the contrary is stated in the context.

4. The financial position of the Government of India, at the present moment, is such as to give cause for apprehension, and I shall be obliged, in the explanation I am about to lay before this Council, to go back a short way into the history of the past, in order to bring out more clearly the nature of the difficulties with which we have to contend and the causes to which they owe their existence. It will not be necessary for this purpose to go back further than March 1891, the month in which the Budget Estimates of the financial year 1891–92 were issued. This is the latest year of which the Accounts have been finally closed.

Section I.—ACCOUNTS of 1891-92.

5. When the Budget Estimates for the year 1891-92 were being framed, just two years ago, the rate of exchange was taken at what would now seem the excessive figure of 1*s.* 5¼*d.* the rupee; the surplus shown in the Estimates was Rx. 115,600, and practical equilibrium between Revenue and Expenditure was secured.

It was explained in the Financial Statement issued in March last that from a financial point of view the unfavourable incidents of the year 1891–92 were: (1) a fall in the average rate of exchange of the year to 1*s.* 4·713*d.*, involving an increase of the net Expenditure under Exchange by Rx. 782,200, (2) a considerable increase in Military Expenditure, chiefly on account of expeditions, and (3) a falling off in Land Revenue owing to scarcity; on the other, or favourable, side of the account there was (1) a very large increase of Railway Revenue, (2) a substantial increase of net Opium Revenue, and (3) a satisfactory growth of Ordinary Revenue other than Land Revenue.

It appeared at that time, March 1892, that the changes for the worse which had occurred during the year 1891–92 would slightly outweigh the changes for the better, and Expenditure was shown in the Revised Estimates of 1891–92 as being somewhat in excess of Revenue; at the same time it was anticipated that some improvement might occur at the last moment, and that the Accounts of the year when finally closed would show a surplus. This hope has been realised, and the Accounts of 1891–92 have closed with a surplus of Rx. 467,000—a not unsatisfactory result, even though the larger part of that surplus is due to a payment which it was expected would be made to the War Office in 1891–92 having been postponed to 1892–93; the provision made on this account in the Revised Estimates of 1891–92 was 240,000*l.* The amount actually paid in 1892–93 was 208,000*l.* and the finances of the year 1891–92 have been relieved at the expense of those of the current year.

6. With 1891–92 the era of surpluses, I regret to say, comes to an end. During the four years from 1884–85 to 1887–88 there was an aggregate deficit of Rx. 5,039,000. In 1888–89 there was a surplus of Rx. 37,000, in 1889–90 of Rx. 2,612,000, in 1890–91 of Rx. 3,688,000, in 1891–92 of Rx. 467,000, the aggregate surplus of the four years being Rx. 6,804,000. The Revised Estimates of the year which is now drawing to a close, and the Budget Estimates of the year on which we are about to enter, show deficits of considerable magnitude.

Section II.—REVISED ESTIMATE of 1892–93.

7. I now come to the Revised Estimates of 1892–93, the year which is just about to close, and I shall in the first place call attention to the conditions under which these Estimates of 1892–93 were originally framed. The fall in the rate of exchange during the year 1891–92 has been so great that in the Financial Statement for 1892-93 some difficulty was experienced in securing equilibrium between Revenue and Expenditure. The fall in the rate of exchange, from 1*s.* 5¼*d.*, the figure taken for the Budget Estimates of 1891–92, to 1*s.* 4*d.*, the highest rate which it was considered safe to take for 1892–93, caused the charge for Exchange to increase by no less than Rx. 1,708,000. We were able to cover this heavy loss and to secure a small surplus of Rx. 146,600 in the Budget Estimates of 1892–93, but it was only a concurrence of fortunate incidents that enabled us to do so. These fortunate incidents were (1) the receipt of contributions to the extent of Rx. 466,000 from Local Governments on revision of the Provincial Contracts, (2) the anticipated growth of general Revenue under the Principal Heads (excluding Opium) to the extent of Rx. 625,000, (3) the anticipated growth of Railway Revenue to the extent of Rx. 606,000 in India, less increased expenditure in England of 51,800*l.*, and (4) a substantial improvement under Interest in India owing to our having been able to avoid borrowing for some years, and to our having increased the Paper Currency investment by one crore of rupees.

8. The rate of exchange taken in the Budget Estimates of the current year—namely, 1*s.* 4*d.* the rupee—has not been realised. The actual rate of exchange at the present time is unsettled, and at this moment is below 1*s.* 2·5*d.*,

1*s.* 2·5*d.*, and the average rate for the year is slightly below 1*s.* 3*d.*; the net charge for Exchange has increased by Rx. 1,936,600, of which Rx. 1,635,300 is due to the fall in the rate of exchange, and the remainder to increase of sterling Expenditure. Nor is this fall in Exchange the only untoward event which has affected the figures of the year 1892-93; there is also an increase of the net sterling Expenditure in England, amounting to 602,600*l.*, and involving, with Exchange at the Budget rate of 1*s.* 4*d.*, an increased burden of Rx. 903,900, and there is an increase in the Expenditure under Army Services in India to the extent of Rx. 515,500.

9. The three great causes of increased Expenditure during the year 1892–93 have been (1) the fall in the rate of exchange, which caused an increase of Rx. 1,635,300; (2) increased sterling Expenditure, involving a burden of Rx. 903,900; and (3) increased Expenditure on the Army in India to the extent of Rx. 515,500; making a total of Rx. 3,054,700. As the surplus shown in the Budget Estimates was only Rx. 146,600, and the three causes I have just mentioned increased the Expenditure by Rx. 3,054,700, it will probably be a surprise to most people to learn that the deficit shown in the Revised Estimates is only Rx. 1,081,900, a figure which will no doubt be still further reduced when the Accounts of the year are finally closed. The Budget Estimates show a surplus of Rx. 146,600, and the Revised Estimates show a deficit of Rx. 1,081,900; there has, therefore, been during the year a falling off or deterioration on the whole account of Rx. 1,228,500, being the amount of surplus shown in the Budget Estimates *plus* the amount of deficit shown in the Revised Estimates. The three great causes which I have already mentioned having been sufficient to cause a falling off to the extent of Rx. 3,054,700, and the actual falling off, everything included, being only Rx. 1,228,500, it follows there must have been an improvement in other directions of Rx. 1,826,200, being Rx. 3,054,700 *minus* Rx. 1,228,500. I shall explain a little later in what way this improvement of Rx. 1,826,200 was obtained, but in the first instance it will be convenient to state the causes of the increase in sterling Expenditure and of the increase in Expenditure on the Army in India.

10. The chief increases in sterling Expenditure in England are 427,800*l.* under Army Services, 123,400*l.* under Marine, 81,900*l.* under Superannuation Allowances and Pensions, and 37,600*l.* under Interest.

The increased Expenditure under Army was caused by the payment of an arrear charge of 208,000*l.* to the War Office in 1892-93 instead of in 1891-92 as originally intended, and by the adoption of a rule for the payment of furlough allowances and retired pay in arrears at the end of each month instead of in arrears at the end of each quarter. Such a change must, from the nature of the case, add to the total charge in the first year, because the allowances are paid sooner than would otherwise be the case, and the amount due at the end of the year is reduced. The same cause accounts for the increase of 81,900*l.* in civil Superannuation Allowances and Pensions. The increase in the Marine charge is due to payments on account of the construction of ships and a dredger, which were not provided for in the Budget Estimates.

The increase of 37,600*l.* under Interest is due to discount on a sterling loan of 1,300,000*l.* raised during the year for advances to Railway Companies and discharge of Railway Debentures.

11. The increased Expenditure of Rx. 515,500 on Army Services in India is due to the following causes:—

	Rx.
Suppression of disturbances in the Lushai Country	60,000
Isazai Field Force	50,000
Gilgit Agency	9,000
Kajuri Kach Force	100,000
Kurram Escort	45,000
Transport charges for supply of Gilgit Agency	78,400
Arrear charges connected with the Manipur Expedition	7,600
Rise in price of food and forage and increase in the number of transport animals to be fed (about)	150,000
TOTAL	Rx. 500,000

 There

There were also other increases of charge of minor importance and some decreases of no great magnitude which need not be separately specified.

12. I come now to the explanation of the fact that, with an increase of sterling Expenditure involving at the Exchange of 1*s.* 4*d.* a burden on the finances of Rx. 903,900, with an increase in Army Expenditure in India amounting to Rx. 515,500, and with an increase of Rx. 1,635,300 on account of the fall in the rate of exchange, giving in all a deterioration of Rx. 3,054,700, the deficit is only Rx. 1,081,900. In making this explanation it will be most convenient to deal separately with the Opium Revenue, deducting Opium Expenditure from Opium Revenue so as to get the figure of net Revenue. It is at first sight not a little remarkable that an unfavourable Opium crop should, for the present, have had the effect of materially increasing the Revenue and at the same time largely reducing the Expenditure, the total gain in net Opium Revenue in India as compared with the figures of the Budget Estimates being no less than Rx. 971,900.

In the first place I may mention that the poppy cultivation failed to a large extent in the cold weather of 1892, so that the sums paid to the cultivators, which sums fall into the accounts of the current year, were greatly reduced in amount, and the total Expenditure in India under Opium in 1892-93 proved to be Rx. 1,593,900, as compared with the Budget provision of Rx. 2,233,900, the saving being Rx. 640,000.

The knowledge that the crop of Opium was a poor one immediately affected the market, and a rise took place in the price of Bengal Opium. In making our Budget calculations we had estimated the price of Bengal Opium at R. 1,050 a chest, while the average price actually obtained has proved to be R. 1,247. If we could have continued our sales throughout the financial year at the figures of the earlier months, the gain from the increased price of Bengal Opium would have been Rx. 1,065,200. As the reserve stock of Opium was running down, this could not be done, and the quantity of Bengal Opium to be sold monthly was reduced from 4,500 chests to 3,642 chests with effect from 1st October 1892. The exports of Malwa Opium also proved smaller than the Estimate, and than had been the case for many years. Consequently the gross Revenue from Opium exceeds the figure of the Budget Estimates by only Rx. 331,900. As the gross Revenue from Opium increased by Rx. 331,900, and the Expenditure was reduced by Rx. 640,000, the increase in the net Revenue is Rx. 971,900.

13. In addition to the great improvement in net Revenue from Opium, which I have just explained, and which, I must admit, is accidental, temporary, and, from a financial point of view, far from satisfactory, there has been a general increase of Revenue under almost every head in the Estimates.

The total gross Revenue in India shown in the Budget Estimates of 1892-93 was Rx. 65,399,500; the amount shown in the Revised Estimates which are now published is Rx. 66,423,300, being an increase of Rx. 1,023,800. Of this increase I have already taken into account the increase of Rx. 331,900 in Revenue from Opium; excluding the temporary and accidental increase in Opium Revenue, there has been, therefore, during the year an improvement in Revenue of Rx. 691,900.

There is nothing which has so beneficial an influence on the growth of the general Revenue as timely and plentiful rains and good harvests, and, as India has been on the whole somewhat unfortunate in these respects during the last few years, the increase of Revenue which I have just stated is specially satisfactory, inasmuch as it shows that, although the progress of the country may have been impeded by the occurrence of unfavourable seasons, it has not been stopped or even seriously checked. Nevertheless, the growth of Revenue during the year appears to show traces of the influence of unfavourable seasons. There is not a very remarkable increase of Revenue in any direction, and the satisfactory aggregate increase which has been secured is due to moderate increases under almost all heads, and indicates steady and general improvement rather than unusual expansion.

14. The only decreases of Revenue of any importance are Rx. 120,700 under XXIV Exchange, Rx. 76,000 under Customs, and Rx. 34,800 under Interest.

The

The amount of Revenue shown under XXIV. Exchange depends on the average market rate of Exchange during the year, on the rates fixed by contract with the railway companies for regulating certain transactions between them and the Government, on the nature and extent of these transactions during the year, on the extent of remittances during the year, and on the rate of Exchange fixed yearly for the settlement of accounts between the Indian and the Home Government. Increases or decreases of Revenue under such a head are, of course, no indication of the general progress or prosperity of the country. The falling off under Interest is due to the fact that the railway companies did not overdraw their capital to the extent anticipated, and an increase or decrease of Revenue from interest on advances to railway companies has not any bearing on the question of the growth of ordinary Revenue. The falling off in Customs Revenue is due to reduced exports of rice from Burma.

The principal increases of Revenue are the following:—

Head of Account.	Rx.
State Railways	143,600
Land Revenue	117,800
Salt	104,900
Mint	99,400
Excise	79,800
Irrigation, Major Works, including Land Revenue due to Irrigation	69,900
Stamps	60,200
Army receipts	51,100
TOTAL	Rx. 726,700

15. As the increase in net Opium Revenue is Rx. 971,900, and the increase of Revenue under other heads is Rx. 691,900, we get a total improvement in Revenue of Rx. 1,663,800. This, it will be recollected, is the increase in Imperial Revenue, and does not take into account Provincial and Local Revenue, the amount of which has no bearing on the surplus or deficit of the year. I may, however, mention that the increase of Provincial and Local Revenue during the year is Rx. 592,500.

16. The growth of Revenue during the current year has, as I have just shown, been satisfactory, and it is hardly less satisfactory that the public Expenditure in India during the same period has, with only a single exception of importance, been kept well within the Budget Estimates. The Budget Estimate of this Expenditure for the current year was Rx. 41,628,500, and the corresponding figure of the Revised Estimate is Rx. 41,341,600, a reduction in the aggregate Expenditure of Rx. 286,900. If we eliminate from the account the decrease in Opium Expenditure of Rx. 640,000, which must be admitted to be accidental and temporary, and with which I have separately dealt, it will be seen that the increase of Expenditure under all other heads has been Rx. 353,100, an increase which is more than accounted for by the increased Expenditure of Rx. 515,500 on Army Services which I have already explained.

The Expenditure under all heads other than Opium and Army Services is very closely in accord with the Budget Estimates, both in aggregate amount and in details, and need not be further examined. It will suffice to mention that, excluding Expenditure under Opium and Army Services, there is a small saving of Rx. 162,400, an amount slightly less than the saving which occurs under the Railway Revenue Account.

17. The explanations already given, and which I fear may have proved somewhat tedious, place me in a position to sum up in a few words the financial results of the year 1892–93.

In the first place we have had a net increase of sterling Expenditure amounting to 602,600*l.*, which (taking exchange at the Budget rate of 1*s.* 4*d.*) involves an increased charge of Rx. 903,900. In the next place we have had increased Expenditure on the Army in India amounting to Rx. 515,500; and lastly, and most important of all, there has been a fall in the rate of exchange from 1*s.* 4*d.* to 1*s.* 3*d.*, involving a net increase of the charge in the columns headed Exchange of no less than Rx. 1,635,300; the total falling off during the year from these three causes being Rx. 3,054,700. To balance this great

and disastrous falling off, we have in the first place the temporary and accidental increase in net Opium Revenue in India of Rx. 971,900; in the next place we have a satisfactory growth of Revenue under other heads of Rx. 691,900, and we have a slight saving of Expenditure (excluding Army Services and Opium) which amounts to Rx. 162,400. The total improvement is Rx. 1,826,200.

Our losses exceed our gains by Rx. 1,228,500, and the Budget surplus of Rx. 146,600 is converted into a deficit on the Revised Estimates of Rx. 1,081,900.

18. The Final Accounts of each financial year usually, and I may say invariably, show improvement over the Revised Estimates, and I fully anticipate that in March 1894 my successor will be able to announce that the actual deficit of the year 1892–93 is below the figure at which it is now placed.

However satisfactory this result may appear at first sight, and under all the circumstances of the case, a closer examination of the figures affords ground for apprehension.

The temporary and accidental gain in net Revenue from Opium will disappear in 1893–94, and the influence of short crops in past years will still further reduce the income from Opium. On the other hand, the loss due to the fall in the rate of exchange will remain, and will increase, because there is at the present time no prospect that the rate of exchange will be as high in 1893–94 as it has been in 1892–93, and the fall will not merely add largely and directly to the burden of Indian Expenditure, but will materially increase the cost to be incurred on account of the British troops serving in India, whose pay is fixed in sterling. On the other hand, we may expect to retain a large proportion of the increase of ordinary Revenue which we obtained in 1892–93, and the causes by which the sterling Expenditure was swollen in the current year will no longer operate.

The prospective loss exceeds the amount of gain on which we can reckon, and we may say at once, and without waiting to examine the Budget Estimates of 1893-94, that the deficit of the year 1893–94 must exceed that of 1892–93 by a considerable amount.

Section III.—BUDGET ESTIMATE of 1893–94.

19. In the Estimates of the coming year the total Imperial Revenue in India and England amounts to Rx. 66,648,800, and the total Imperial Expenditure to Rx. 68,243,900, and the deficit is Rx. 1,595,100.

The announcement of a large deficit, will not, I believe, come as a surprise to those who have paid any attention to financial matters during the past year, or who have taken their opinions on the subject from the public press. I shall now explain the exact influence exercised upon the financial position of the Government of India by the various causes which have come into operation during the last twelve months, and which have resulted in transforming the small surplus of the Financial Statement of 1892–93 into a deficit for the coming year which exceeds one and a half crores of rupees. The immediate and principal cause, as everyone knows, is the fall in the rate of exchange, but there are other causes of less importance which also require notice.

20. In the explanation I am about to make I shall take as my starting point the Budget Estimates of 1892–93, which showed a surplus of Rx. 146,600, and shall trace the various changes, favourable and unfavourable, which in the course of twelve months have brought us face to face with a deficit of Rx. 1,595,100. For the purposes of this explanation it will be convenient to again call attention in this place to the leading features of the position as it presented itself in March 1892.

In the Financial Statement for 1892–93 it was stated that the fall in the rate of exchange from 1*s.* 5¼*d.* to 1*s.* 4*d.* had imposed on the finances of India an additional burden to the extent of Rx. 1,708,000, being the increase of Exchange on the net sterling Expenditure, in addition to an increase of Rx. 205,000 in the pay of the British Troops; and it was explained that this increase of charge had been met (1) by contributions from Local Governments, (2) by anticipated increase of Railway Revenue, (3) by growth of Revenue under the Principal Heads, and (4) by some improvement under Interest owing to our having been able

able to avoid borrowing for some years, and to our having invested in Government securities a larger amount of the Paper Currency Reserve. The additional burden thrown on the finances in March 1892 was a very heavy one, and it was only a combination of favourable circumstances that enabled us to meet it for the time. The further and additional burden thrown on the finances at the present time is even greater than that of a year ago, and another combination of equally favourable circumstances does not recur.

21. In the Estimates of the coming year the rate of exchange has been taken at 1*s.* 2$\frac{3}{4}$*d.*, the approximate market rate of the date on which the Estimates were first compiled. The market rate of the present moment is considerably below 1*s.* 2$\frac{3}{4}$*d.*, but the recent fall appears to be due to a considerable extent to misapprehension and panic. In any case it is quite impossible for us to recast our Estimates from day to day, in the vain hope of being able to follow the fluctuations in Exchange. It will suffice to say that a drop in Exchange from 1*s.* 2$\frac{3}{4}$*d.* to 1*s.* 2$\frac{1}{2}$*d.* would add Rx. 439,000 to the Expenditure. The rate of 1*s.* 2$\frac{3}{4}$*d.* taken in the Estimates, though in excess of the market rate of to-day, is five farthings lower than the rate taken in the Budget of 1892–93, and the additional Expenditure, direct and indirect, for which we have to provide in consequence of this fall in the rate of exchange comes to no less than Rx. 2,229,400.

The net sterling Expenditure in the Estimates of the coming year is 15,650,300*l.*, and the charge for Exchange at 1*s.* 2$\frac{3}{4}$*d.* the rupee is Rx. 9,814,600; if we could have taken Exchange at the rate adopted in the Budget Estimate of 1892–93, namely, 1*s.* 4*d.*, the net charge for Exchange would have been only Rx. 7,825,200, and consequently the fall in the rate of exchange between March 1892 and March 1893 has added directly to the Expenditure of the Government of India the difference between these amounts, or the sum of Rx. 1,989,400.

The pay of the British Troops serving in India, or in any other part of Her Majesty's dominions, is fixed in sterling, and must be converted into the currency of the country in which they are serving at a rate fixed annually, and intended to approximate to the average market rate of the year. The fall in the rate of exchange to 1*s.* 2$\frac{3}{4}$*d.* has added on this account a further sum of Rx. 240,000 to the Indian Expenditure, causing the total additional charge, direct and indirect, on account of Exchange to amount to Rx. 2,229,400.

The estimated surplus of 1892–93 was Rx. 146,600, and the estimated deficit of the coming year is Rx. 1,595,100, showing a total deterioration in the year of Rx. 1,741,700; as this sum is less by Rx. 487,700 than the falling off due to the fall in Exchange alone, it will be obvious that, but for the fall in exchange below last year's Budget rate of 1*s.* 4*d.*, the Estimates of 1893–94 would have shown an improvement over those of 1892–93 amounting to Rx. 487,700, and I should now have been in a position to announce a surplus of Rx. 634,300 instead of a deficit of Rx. 1,595,100. An increase of Rx. 1,913,000 (Rx. 1,708,000 plus Rx. 205,000) in the burden on account of exchange, followed in twelve months by a further increase of Rx. 2,229,400 on the same account, the total increase amounting to over four crores of rupees, has imposed a strain on the Indian Finances which they are at present unable to bear.

22. I shall now explain in what manner the improvement of Rx. 487,700, to which I have just alluded, has been obtained.

In the first place I may mention that the estimated net sterling Expenditure of 1893–94 is less than that of 1892-93 by 99,300*l.*, giving, at an exchange of 1*s.* 4*d.*, a reduction of charge to the extent of Rx. 148,900. The details of this reduction will be found in the body of the Financial Statement, and I shall not further notice the question of sterling Expenditure in the present place. There remain for examination the Estimates of Revenue and Expenditure shown in the Indian portion of the Accounts.

In examining the Estimates of Revenue and Expenditure for 1893 94 I shall deal with net Receipts in the case of Opium and Railways; in other words, I shall deduct the Expenditure from the Receipts, and employ net figures. I adopt this course in consideration of the fact that in both cases the Expenditure is so closely connected with the Receipts, and constitutes so large a deduction therefrom, that to treat the total gross receipts as Revenue would be misleading. I do not consider it necessary for my present purpose to treat any other head of Revenue in a similar manner.

In the net Revenue from Opium the Estimates of 1893-94 as compared with the Budget Estimates of 1892–93 show a falling off of Rx. 338,400; this is partly due to reduced exports of Malwa Opium. There has also been a large reduction in the quantity of Bengal Opium to be sold, and, though the falling off from this cause will be partly covered by the anticipated increase in the selling price, the reduction in Revenue from the sales of Bengal Opium alone is Rx. 207,000.

Under the Railway Revenue Account the net Receipts in India have increased from Rx. 6,678,300 to Rx. 6,899,400, or by Rx. 221,100.

23. Putting aside for the time the Revenue from Opium and the Railway Receipts, with which I deal separately, the total increase of Revenue in the Estimates of the coming year, as compared with the Budget Estimates of 1892–93, is Rx. 647,700. This satisfactory increase is spread over nearly all heads. The only large item of increase is Rx. 313,500 under Land Revenue, and there are decreases under a few heads.

The increase shown under Excise is only Rx. 36,500; and it may be well that I should explain that the increase of Imperial Revenue under this head would have been Rx. 104,000, had it not been decided recently to assimilate the Opium Law of lower Burma to that of Upper Burma, or, in other words, to prohibit the consumption and possession of opium by natives of Lower Burma. This change involves a reduction of the Excise Revenue in 1893-94 by Rx. 67,500, and of the Opium Revenue by Rx. 22,500. The further loss which falls on the Provincial Revenues is Rx. 22,500. The loss of Revenue will be somewhat greater in subsequent years, as the proposed change is not expected to come into effect until three months of the next financial year have elapsed, and the reduction of Revenue will, therefore, affect only nine months of the year 1893-94.

24. Turning to the expenditure side of the account, I have to observe that, excluding Opium Expenditure and the Expenditure of the Railway Revenue Account, the total increase of Expenditure in India in the coming year is estimated at Rx. 431,600.

In explaining the causes of this increase of expenditure, it will be convenient to state the increase or decrease under each Group of Heads ordinarily shown in the Indian Accounts. The following are the increases of expenditure under each Group :—

	Increase. Rx.
Army Services	686,800
Post Office, Telegraph, and Mint	48,800
Grant for Famine Relief and Insurance	42,600
Buildings and Roads	40,300
Direct Demands on the Revenue (excluding Opium)	13,400
Salaries and Expenditure of Civil Departments	10,800
Total	842,700

The increase under Post Office, Telegraph, and Mint, calls for no special remarks. It is due to the development of the Departments concerned, and is accompanied by a more than proportionate increase of Receipts. That under Buildings and Roads occurs in Military Works Expenditure: the grant for 1892-93 was below the normal amount. The increase under the Famine Grant is merely a matter of account.

The small increases of Rx. 13,400 and Rx. 10,800 do not require special notice, but the increase of Rx. 686,800 under Army Services is of more importance. Of this sum, Rx. 240,000 is due to the increase in the pay stated in rupees of British Troops serving in India, and is caused by the fall in the rate of exchange. This portion of the increase has already been taken into account in dealing with the question of Exchange, and may be excluded from the present calculation.

The

The following are the principal causes of the balance of the increase in Expenditure on Army Services (Rx. 446,800) :—

	Rx.
Provision for the Kajuri Kach Force, the Kurram Escort, and Arrear charges of the Chin and Lushai Expeditions	174,000
Increased Expenditure on Ordnance establishment and stores	88,200
Rise in the price of food and forage, and increase in the number of transport animals to be fed	70,000
Transport and supply arrangements for Gilgit	30,000
Increased cost of clothing for British Troops	27,100
Total	389,300

25. The decreases in Expenditure during the coming year, 1893-94, are as follows :—

	Decreases. Rx.
Interest	233,200
Construction of Railways	118,300
Special Defences	18,600
Miscellaneous Civil Charges	32,400
Irrigation	8,600
Total	411,100

Of the items of decrease, the only one that requires special explanation is that under Interest. Speaking generally, this decrease may be said to be due to the transfer of Rx. 10,792,490 of the 4½ per cent. Loan during the current year to a 4 per cent. loan, thus effecting a saving of Rx. 54,000, and to the continuance of the practice of applying the surpluses of past years to the construction of railways and canals, and thus obviating the need for borrowing. On the other hand, there is an increase of the interest charge on increased deposits in Government Savings Banks. The reduction under Construction of Railways is due to the fact that we have no surplus Revenue to devote to such a purpose.

26. The final result at which we arrive is that, if we exclude the indirect increase of Expenditure in India, caused by the fall in the rate of exchange, and leave out of account Opium Expenditure and the Expenditure in the Railway Revenue Account (for both of which a net figure has been taken), there has been an increase of Expenditure under certain heads in the Estimates of 1893-94, as compared with those of 1892-93, of Rx. 602,700, of which Rx. 446,800 is due to higher Expenditure under Army in India, and that there is a decrease under all other heads of Rx. 411,100.

27. I am now in a position to summarise in a few words the causes that have brought about a deficit of Rx. 1,595,100 in the Estimates of 1893-94, as compared with the surplus of Rx. 146,600 shown in the Financial Statement for 1892-93. In the first place, the fall in the rate of exchange has caused increased Expenditure to the amount of Rx. 2,229,400 ; in the second place, net Opium Revenue is worse by Rx. 338,400 ; and in the third place, the cost of Army Services in India (excluding pay of British troops) is greater by Rx. 446,800. The total deterioration from the three causes I have mentioned is Rx. 3,014,600. There is on the other side of the account an improvement in ordinary Revenue in India to the extent of Rx. 647,700, an improvement of Rx. 221,100 in net Railway receipts in India, a reduction in the net sterling charge which reduces Expenditure by Rx. 148,900, and a reduction in Indian Expenditure (excluding Opium, the Railway Revenue Account, and Army Services) of Rx. 255,200. The total improvement is Rx. 1,272,900 ; and, deducting this amount from the total deterioration of Rx. 3,014,600, we get a net falling-off of Rx. 1,741,700, which is just sufficient to account for the surplus of Rx. 146,600 shown in the Budget Estimates of 1892-93 being converted into a deficit of Rx. 1,595,100 in the Estimates of 1893-94.

The figures may be stated in the following manner:—

Deterioration.		Improvement.	
	Rx.		*Rx.*
Exchange - - - - - -	2,229,400	Increase in Ordinary Revenue in India - - - - -	647,700
Reduction in *net* Opium Revenue	338,400	Reduction in *net* sterling Expenditure - - - - -	148,900
Increased cost of Army in India, excluding increase in pay of British Troops due to fall in exchange - - - -	446,800	Reduction in India Expenditure, excluding Opium, Railway Revenue Account, and Army Services - - - - -	255,200
		Improvement in *net* Railway Receipts - - - - -	221,100
TOTAL - - - £.	3,014,600	TOTAL - - - £.	1,272,900

SECTION IV.—PRESENT POSITION AND FUTURE POLICY.

28. The Revised Estimates of the current year show a deficit of Rx. 1,081,900; the Budget Estimates of the coming year show a deficit of Rx. 1,595,100. The prospects of the future are disheartening, because, although the ordinary Indian Revenue grows rapidly, the fluctuations in Exchange are such as to set all calculation at defiance. The increase in Expenditure during the last two years, caused by the fall in the rate of exchange, amounts to Rx. 4,142,400, and the increase of Expenditure due to this cause has not yet come to an end. The heavy fall in the rate of exchange has most seriously affected the position of Government servants not domiciled in India; their case cannot be put on one side much longer, and, as matters now stand, no remedy is possible which does not involve further increase of Expenditure.

We have, also, to take into consideration the possibility of the United States stopping their purchases of silver; the effect of which on the rate of exchange must be serious and might be disastrous. It has been found necessary to take net Opium Revenue for the coming year at a lower figure than has appeared in the Estimates during the last 22 years.

29. Under the circumstances stated in the preceding paragraph, the natural and ordinary course would be for the Government of India to at once take such measures as would suffice to cure the existing deficit and establish equilibrium between Revenue and Expenditure. Financial embarrassment gathers weight and force the further it proceeds, and it is the obvious duty of every Government to allow no avoidable delay to occur in dealing with a declared deficit. Postponement of action cannot be justified except on grounds of irresistible weight.

30. It will be found on examination of the existing position that there are insuperable objections to any attempt to deal with the anticipated deficit of 1893-94 at the present moment. The immediate cause of our financial difficulties, and the cause which, by comparison and for the time being, dwarfs all others, is the fall in the gold value of silver, which, as I have already shown, has added to the Indian Expenditure in two years more than four crores of rupees. If that fall could be stayed and the rate of exchange with England fixed permanently at even its present low figure, the difficulty of dealing with the present deficit would be comparatively light. The Revenue continues to grow in a satisfactory manner; even under the influence of indifferent seasons and poor harvests it has made fair progress. If we could feel assured that there would be no further fall in exchange, I have little doubt that increase of Revenue, restriction and reduction of Expenditure, with possibly some taxation of a temporary nature, would, in a very short time, re-establish equilibrium. A serious effort would no doubt be required in the first instance, but with a fixed rate of exchange we would have a definite task before us, and our measures could

could be regulated accordingly. But it unfortunately happens that, unless some settlement of the currency question is obtained, there is no prospect of even the most moderate degree of stability in the rate of exchange. The disastrous and unprecedented fall in the gold value of silver which has been experienced during the last few years has destroyed confidence, and we know that the question of stopping their purchases of silver is being seriously agitated in the United States of America. The exact consequences of such stoppage it is impossible to foretell, but the conclusion I have come to is that the consequences would, at any rate for a time, be disastrous to the Indian Exchequer, and that the Government of India would in such case be involved in pecuniary difficulties of greater magnitude, and more lasting in their effects, than any which have hitherto been experienced in this country.

The imports of silver into India during the current year and the two preceding years have been of great magnitude. In the year 1890-91 the net imports of silver were Rx. 14,175,136, in 1891-92 they were Rx. 9,022,184, and in 1892-93 they promise to amount to Rx. 13,000,000. If the United States ceased to purchase silver, the best calculation I have been able to make shows that India would have to absorb about Rx. 8,000,000 worth of silver yearly, in addition to what she imports already, and it is impossible to contemplate such a contingency without grave apprehension.

The consequences of a forced and sudden addition to the yearly imports of silver into India of Rx. 8,000,000 in a single year, would, in the first instance, at any rate, be overwhelming, and I should expect that the Eastern Exchanges would be for the time completely disorganised. The fall in the gold value of silver would be so great that the production of silver might be curtailed, but we cannot be certain that this result would follow, or to what extent it would follow, and, as mines that are in full working could not, and would not, be stopped immediately, the process of reduction would take time. If such reduction of output did take place, it would be due to the fall in the price of silver, and would not last longer than the fall in price lasted; every rise in price would be followed by increased activity at the mines, and would tend to restore production to its old figure. In short, the stoppage of the purchases of silver by the United States must result in a great fall in the price of that metal, and, though a portion of the first fall might be recovered, it cannot reasonably be expected that, under such circumstances even the present price of silver would be restored; confidence in the future would be still further weakened, and fluctuations in exchange, of excessive amount and most injurious in their consequences, would be inevitable.

31. I have now shown what we must expect if there is no settlement of the currency question, and if the United States stop their purchases of silver. The prospect of a settlement of the currency question lies on the other side of the shield. A settlement of this question would prevent any further fall in exchange, and would be likely to bring about, at the very least, some slight rise.

It is no violent hypothesis to assume that a settlement of the currency question might raise the rate of exchange by one penny, and so great is the influence of exchange on our finances that a rise of even this small amount would give us equilibrium between Revenue and Expenditure in the coming year, and cause our present financial difficulties to disappear.

In other words, our financial position for the coming year is at the mercy of Exchange and of those who have it in their power to affect in any way the price of silver. If we budget for the present deficit of Rx. 1,595,100 and exchange rises one penny we shall have a surplus; if it falls a penny we shall have a deficit of more than three crores; if we impose taxation to the extent of one and a half crores of rupees, a turn of the wheel may require us to impose further taxation of not less magnitude; another turn and we may find that no taxation at all was required. It will be obvious from what I have just said that what we have got to consider in making our arrangements for next year, is not so much the question of increasing the public Revenue, or restricting that portion of the public Expenditure which is under our control, but the chances of a settlement of the currency question.

32. I regret that I am unable to give any more definite information regarding the prospects of a settlement of this question than the public at present possess.

We know that the question excites the greatest interest in the United States; and we know that, even if the people of that country were willing to let it sleep, the inexorable logic of events will force them before long to take a fresh departure either in one direction or in the other.

The International Monetary Conference which recently assembled at Brussels separated without arriving at any definite conclusions, but it is proposed that it should reassemble in May. We do not know whether that proposal will be carried out or not, but in the meantime the currency question as it affects India is being considered by a Committee of experts in London under the presidency of the Lord High Chancellor of England.

The proceedings of that Committee are secret, and the Government of India have no information as to what the nature of its Report will be, or as to whether the Committee will agree upon a unanimous Report or not. But we know, as do the public, that the Report of the Committee will be made very shortly, and the Government of India have been informed by Her Majesty's Secretary of State for India that the decision on the Indian currency question cannot be delayed much longer. Under these circumstances the Government of India have decided—and the soundness of the decision does not appear to me to admit of dispute—that the proper course is to await the decision of the Home authorities on this question, before adopting measures, which must necessarily be of a stringent and exceptional nature, with the object of re-establishing equilibrium between Revenue and Expenditure. The immediate restoration of equilibrium would require the imposition of heavy taxation or a large reduction of Expenditure; and yet neither this taxation nor reduction of Expenditure, or even a combination of both means, would be final, or anything better than a temporary makeshift, if the currency question is not settled; measures that might suffice to meet the existing deficit would, in my opinion, be wholly inadequate if the United States ceased to purchase silver. I submit that the Government of India cannot be expected to initiate a policy at the present moment, which must have very serious effects on the industry of the country, and disturb and unsettle the Administration, when the lapse of only a month or two might, and in all probability will, show either that their policy was mistaken and their measures uncalled for, or that that policy is wholly insufficient to meet the requirements of the case, and that their treatment of the disease had irritated the patient without materially advancing his progress towards health.

Disappointing as this decision may appear to some persons, and strongly as I am opposed to delay in dealing with financial embarrassment, I entertain no doubt that the course which the Government of India (with the sanction of Her Majesty's Secretary of State for India) have decided to adopt in the present conjuncture is the wisest under the circumstances, and I trust that the Indian public will acknowledge the difficulties of the present position, and will not press for a hasty decision, or the inconsiderate adoption of measures which must, from the very nature of the case, prove to be either inadequate or unnecessary.

33. The Government of India having decided to budget for a deficit of Rx. 1,595,100, and the various Local Governments having decided to draw upon their Provincial and Local balances and to budget for expenditure in excess of their Revenue for the year by Rx. 751,200, the question of Ways and Means for the coming year becomes one of unusual importance.

We have to find money to cover the deficit of Rx. 1,595,100 in the Imperial Account, and of Rx. 751,200 in the Provincial and Local Account; we have also to find Rx. 3,550,000 for Expenditure on Railways and Canals, which is not charged against Revenue; and we have to provide funds for loans to Local Bodies, agriculturists, and others, to an extent (excluding the repayment of the balance of a loan by the Bombay Port Trust) which involves a net outgoing of Rx. 327,900.

We have also to meet the payments by the Secretary of State not taken into calculation in any of the above amounts to the extent of 1,889,100*l.*, amounting at the exchange of 1*s.* 2$\frac{3}{4}$*d.* to Rx. 3,070,400, of which about one-half only will be recovered in India from the remitters.

The task appears, at first sight, a formidable one, but I am glad to be able to say that a loan of 300 lakhs of rupees, to be raised in India, will, so far as can be judged at present, be sufficient to meet all our wants. The amount of this

this loan is less by 55 lakhs of rupees than the amount which we propose to spend on Railways and Canals and to charge otherwise than against Revenue, and is probably not in excess of the amount which might be raised yearly in the Indian market without producing any serious disturbance.

As the Government of India have not borrowed for some years, and Government Securities now stand high in price, it may be anticipated that the loan will be raised on favourable terms.

34. This satisfactory result as regards the amount to be borrowed is partly due to the high cash balance of Rx. 15,204,200 with which we expect to open the coming year. It is anticipated that the cash balance will be reduced during 1893–94 by Rx. 2,561,100. It is also due in part to the large net deposits in Government Saving Banks which we are now receiving. The figures of net receipts for the past two years, and the estimated receipts for the present and coming years, are as follows:—

	Rx.
1890–91	530,400
1891–22	824,100
1892–93	977,200
1893–94	811,000

The Bombay Port Trust has taken advantage of the favourable condition of the money market, and proposes to repay on 1st April next a loan of Rx. 616,100. The Rampore State will also pay the balance (Rx. 220,000) of the amount it is providing for the construction of the Moradabad-Rampore Railway. The Ways and Means of the year are proportionately strengthened.

35. It is expected that the drawings of the Secretary of State will amount to 17,200,000*l.* in the current year, and to 18,700,000*l.* in the coming year, making 35,900,000*l.* in the two years. The large amount of these drawings may give rise to the erroneous belief that there has been a great and permanent increase in the Home charges. This is not the case. The Home Expenditure of the last four years has been as follows:—

	£.
1890–91	15,568,875
1891–92	15,974,699
1892–93 (Revised Estimate)	16,563,600
1893–94 (Budget Estimate)	15,843,800

The increased drawings are largely due to payments for Railway stores, and to repayments of money received in former years from Railway Companies, and such repayments, though inconvenient at the present time and involving a considerable temporary addition to the Home charges, will have a beneficial effect on the balance of India's indebtedness in the future.

36. I have already explained that our position in the coming year depends almost entirely on the course of exchange, and, though I must recur to the subject again, I have no intention of adding to the mass of literature that has grown up in connection with the currency question.

The arguments for, and against, an International settlement of that question, and the arguments for, and against, independent action on the part of India, appear to me to have been exhausted. Every scheme that it has been possible for human ingenuity to devise has been elaborated with the utmost care, and pressed on the attention of a perplexed and suffering public as being, in the opinion of its authors, a safe and infallible remedy for undoubted evils. I must plead guilty in my own case to having added something to the burdens of the patient public; but I hope I have not, as sometimes happens in the heat of argument on the currency question, ever used language which conveyed the impression that I looked upon the man with whom I had the misfortune to differ in opinion as being necessarily a person of doubtful honesty and deficient in ordinary intelligence. If I have done so, I retract and apologise. The matter is too serious to permit of any weight being attached to merely personal considerations, and I think I may now fairly call on the disputants to recognise that the suit has, for the time being, passed beyond the stage of pleading and of argument, and that it only remains to await the decision of the tribunal. If the members of that tribunal decide that a remedy is possible

by means of independent action on the part of India and should be tried, let us, whatever our private and personal opinions may be, accept that decision and loyally endeavour to give effect to it. In asking others to accept a decision which they may, possibly, not wholly approve, I am not requiring them to do something which I am not prepared to do myself. The remedy which I have always advocated, which I still prefer, and which I hope may some day be adopted, is the solution of the currency question by International agreement; yet this is the solution which at the present moment is not under consideration.

If, on the other hand, it be decided that, having regard to the interests of India in their widest sense, no remedy for our undoubted difficulties by means of independent action on the part of this country is practicable, or should be attempted, it will be our plain and obvious duty to address ourselves, as best we may, to the task of establishing, securing, and maintaining the integrity of the financial position of India. That task may be a heavy one, but difficulties that are met in the right spirit are already half overcome, and I have confidence in the resources of the country and in the industry of its people.

37. In the first Financial Statement which issued under my name just four years ago, after calling attention to the financial dangers that threatened us in connection with the question of Exchange and the fall of the Opium Revenue, I remarked that, "if we could get rid of the Exchange difficulty, I should be prepared to adopt a hopeful view of the future, and, if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters."

In the following year, when dwelling on the improvement that had taken place in the course of twelve months and on the grounds for expecting further improvement in the immediate future, I added the following words:—

"I fully recognize that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disasters might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India are in a position to embark on a policy of adventure of any description."

When I made these remarks the tide of Indian financial prosperity was rising, and it was held in some quarters that the policy I advocated was unnecessarily timid. The remission of taxation, it was said, would relieve the springs of industry, and public works should be vigorously prosecuted with funds raised by gold loans in London.

One of those disasters the occurrence of which a study of the history of the Indian finances, and more than twenty years' practical experience of their working, had taught me to regard as possible at any moment, and on the shortest warning, has now come upon us, and I do not think the critics will look back with much satisfaction to the opinions they formerly expressed; for my part I have no wish to dwell on the subject, and I recall the matter at the present time merely with the object of adding force to what I have now to say.

Even under present circumstances, when the horizon is dark with the approach of what may prove to be the greatest financial convulsion of the present century, I do not draw back from the opinion I formerly expressed that the revenues of India are adequate to meet her wants; but I wish to say in the most emphatic terms that, if the Ship of State is to pass successfully through the storm which she is now entering, our measures must be taken in due time, must be regulated by prudence and forethought, and must be carried into execution with strict regard to economy.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL, REVENUE AND EXPENDITURE.

Section I.—ACCOUNTS of 1891–92.

38. The Revised Estimates for the year 1891-92 showed a deficit of Rx. 80,000. In announcing that deficit in last March, I stated my belief that the Final Accounts would show an improvement, and that it was more than probable that equilibrium would be secured. In June the Under-Secretary of State for India was able to announce in Parliament that this expectation had been realised, and he estimated the surplus of the year at Rx. 354,000. The actual surplus has proved slightly higher, being Rx. 467,535.

39. Explanations of the variations under the several heads will be found in the Appropriation Report, published in the "Gazette of India" of the 18th instant. The following statement contains a general comparison of the Revised Estimates with the Accounts of the year:—

	Revised Estimate.	Accounts.	Accounts Better.	Accounts Worse.
Revenue.				
India - - - - - - Rx.	88,219,400	88,773,360	553,960	–
England - - - - - £.	255,200	257,919	2,719	–
Exchange - - - - - Rx.	111,300	112,004	704	–
Total - - - Rx.	88,585,900	89,143,283	557,383	–
Expenditure.				
India—				
Imperial, Provincial, and Local Rx.	65,873,700	66,004,760	–	131,060
Adjustment of Provincial and Local Surplus or Deficit - Rx.	—461,500	—240,924	–	220,576
England - - - - - £.	16,193,400	15,974,699	218,701	–
Exchange - - - - - Rx.	7,060,300	6,937,213	123,087	–
Total - - - Rx.	88,665,900	88,675,748	–	9,848
Surplus or Deficit - - - Rx.	—80,000	+467,535	547,535	–

1891–2. General Results.

40. The improvement in the Revenue and Expenditure in India was Rx. 422,900, of which Rx. 220,576 occurred in the Provincial and Local sections of the Accounts, and Rx. 202,324 in the Imperial section. The improvement in the Revenue and Expenditure in England amounted to Rx. 345,211. The two amounts last mentioned make up the final improvement of Rx. 547,535, which converted the estimated deficit of Rx. 80,000 into a surplus of Rx. 467,535.

1891–92. Revenue in India.

41. Most of the Heads of Revenue, contributed to the increase of Rx. 553,960 in the Revenue in India. The largest increases occurred under the Principal Heads of Revenue, Rx. 190,849 (Rx. 85,274 of which was in Land Revenue), and under Railways, Rx. 283,089.

1891–92. Expenditure in India.

42. In the Revised Estimates for the year, there was an under-estimate of the Military Expenditure in India of Rx. 116,062. Smaller variations under other heads result in a net increase of Rx. 14,998. These two sums together make up the amount, Rx. 131,060, shown as increase of expenditure in India in the table in paragraph 39.

Expenditure in England.

43. The decreases of Expenditure in England, 218,701*l.*, and in Exchange on it Rx. 123,087, are explained by the refusal of the War Office to receive in the year 1891–92 the sum provided in the Revised Estimate to pay off the claims of the War Office on account of British forces serving in India.

1891–92. Expenditure not charged to Revenue.

44. The capital outlay on Railways and Irrigation Works, not charged to Revenue, was Rx. 3,500,000 as entered in the Revised Estimates.

Section II.—Revised Estimate of 1892–93.

45. The following Statement compares the figures of the Budget and Revised Estimates of 1892–93 for Revenue and Expenditure in India and in England:—

	Budget.	Revised.	Revised Better.	Revised Worse.
Revenue.				
India - - - - - - Rx.	88,066,700	89,683,000	1,616,300	—
England - - - - - £.	200,800	211,400	10,600	—
Exchange - - - - - Rx.	100,400	126,800	26,400	—
Total - - - Rx.	88,367,900	90,021,200	1,653,300	—
Expenditure.				
India—				
Imperial, Provincial, and Local Rx.	65,457,400	64,965,100	492,300	—
Adjustment of Provincial and Local Surplus or Deficit - Rx.	—1,161,700	—363,800	—	797,900
England - - - - - £.	15,950,400	16,563,600	—	613,200
Exchange - - - - - Rx.	7,975,200	9,938,200	—	1,963,000
Total - - Rx.	88,221,300	91,103,100	—	2,881,800
Surplus or Deficit - - - Rx.	+ 146,600	—1,081,900	—	1,228,500

1892 93. General Results.

46. The considerable deficit which is now anticipated in 1892–3 may be ascribed to the fall in the rate of exchange. Had the rate of 1 *s.* 4 *d.* the rupee, which was taken in estimating last March, been realised, a surplus appreciably larger than that shown in the Budget Estimate would have been secured.

The Revenue has shown satisfactory progress in the year, almost every head showing an increase: and the Expenditure in India as a whole has been kept below the Estimate. The portion of these improvements which occurs on the Imperial section of the Estimates is more than sufficient to cover the increase in the sterling Expenditure in England with Exchange on it at the rate of 1 *s.* 4 *d.* the rupee. The increase in net Expenditure caused by the fall in the rate of Exchange from 1 *s.* 4 *d.* to 1 *s.* 3 *d.* the rupee (the effect of that fall on the head XXIV—Exchange being neglected) amounts to Rx. 1,635,300, which is Rx. 553,400 in excess of the deficit of the Revised Estimate. Consequently, if that fall had not occurred, instead of a deficit, there would have been a surplus of over Rx. 550,000.

47. The

1892-93. Revenue in Indi

47. The Revenue in India is now expected to be Rx. 1,616,300 in excess of the Estimate made in March last. Of this amount, an increase of Rx. 1,023,800 occurs in Imperial Revenue, and of Rx. 592,500 in Provincial and Local Revenue.

1892-93. Decreases of Revenue in Indi

48. The only important decreases of Revenue in India are (1) one of Rx. 75,000 under Customs, for which diminished exports of rice from Burma account, and (2) one of Rx. 120,700 under XXIV—Exchange. It is very difficult to frame satisfactory Estimates under the head XXIV—Exchange. The factors influencing the amount of the gain taken to that head, or of the loss taken to the corresponding charge head, 31—Exchange, as the case may be, are—

(1.) The amounts of the withdrawals of Capital by Railway Companies for expenditure. It is possible to make an estimate of these amounts, though considerable variations are found to occur frequently, the Companies requiring more or less money than they anticipated at the beginning of the year.

(2.) The amounts of payments to Railway Companies for Revenue Stores. These can be estimated on the basis of past experience, but are subject to variations.

(3.) The rates of exchange fixed by the several contracts with the Companies for the adjustment of Capital and Revenue transactions. The rates for the adjustment of withdrawals of Capital in India are in most cases fixed definitely by the contracts, but the rates for the adjustment of withdrawals of Capital in England and for the adjustment of Revenue transactions depend on the course of exchange in the half-year immediately preceding that of the occurrence of the transactions.

(4.) The amounts of the transactions other than those of Railway Companies which enter into the Remittance Account with London. These can be estimated from past experience, but are subject to variation from various causes.

(5.) The rate of exchange fixed annually for the adjustment of transactions between India and England. This is known beforehand.

(6.) The average rate of exchange at which the Secretary of State sells his Bills on India during the year. This cannot be foreseen with any accuracy.

The differences between the actual average rate of exchange (6), and the other rates of exchange mentioned, applied to the amounts of the transactions concerned, give the gain or loss by Exchange entered under one or other of the two heads.

Of the total reduction of Rx. 120,700 below the Budget Estimate of the current year for this uncertain head of Revenue, the decrease occurring in connection with the transactions of Railway Companies is Rx. 70,900, and that in connection with other payments and receipts on the Remittance Account is Rx. 49,800.

1892-93. Increases of Reve in India.

49. The more important increases of Revenue are: -

	Rx.
Land Revenue, including that due to Irrigation	203,300
Opium	331,900
Salt	103,900
Stamps	228,600
Excise	101,200
Forests	60,400
Mint	99,400
State Railways	235,500
Irrigation—Major Works, Direct Receipts	164,000
Army Receipts	51,100

The increase in Land Revenue is the consequence partly of a favourable season, and partly of settlement operations having resulted in larger increments of Revenue than anticipated. All Provinces, except the North-Western

Provinces and Oudh, contribute to the increase, but the Province showing the largest increase is Burma; in addition to a specially large increase from settlement operations and extensions of cultivation, the Revised Estimates for that Province include arrears of the rent due by the Ruby Mines Company amounting to Rx. 20,000.

The price of Opium rose very much after March last; the average price realised at the monthly sales of Bengal Opium has been R. 1,247 a chest, as compared with the estimated price of R. 1,050; and the receipts in Bengal have consequently exceeded the Estimate by Rx. 422,200, notwithstanding the reduction from October last in the quantity offered for sale each month. The increase in Bengal is partially counterbalanced by a falling off in Bombay consequent on a diminution of the exports of Malwa opium.

The increase under Salt occurs in the Northern India Salt Department, from which the issues have been unusually high. In Bombay the issues have fallen off largely from those of 1891–92, and in Madras, Bengal, and Burma, to a smaller extent.

The Stamp Revenue has increased in almost every Province, and notably in Madras, Bengal, and Bombay.

The Excise Revenue has also increased in most Provinces, especially Bengal, Lower Burma, and the North-Western Provinces and Oudh. The Revenue in Madras, however, is expected to be Rx. 50,000 less than the Budget Estimate.

The increase under Forest has been secured in Burma. The season in Lower Burma has been a specially favourable one for floating timber down the rivers.

The Mint Receipts have increased because the amount of silver tendered for coinage has been considerably above the average.

The falling-off in the Railway Revenue from the exceptional amount realised in 1891–92 has not been so great as it was deemed prudent to assume in the Budget Estimate.

The increase under Irrigation is ascribed partly to the recovery of arrears in Orissa, but mainly to the area irrigated from the canals in the Punjab and in the North-Western Provinces having been greater than was anticipated.

The Army Receipts are uncertain. The receipts from the sales of cattle and remounts and of Commissariat and Ordnance Stores, from issues of malt liquor and from arms issued to the Police, will be greater than anticipated.

1892-93. Revenue in England.

50. The small increase in the Sterling receipts occurs chiefly in Telegraph Revenue, Superannuation Fund Subscriptions, and Miscellaneous Store Receipts.

1892-93. Expenditure in India.

51. The expenditure in India is expected to be less than the Budget Estimate by Rx. 492,300. Of this amount a decrease of Rx. 286,900 occurs in the Imperial Expenditure, and of Rx. 205,400 in the Provincial and Local Expenditure.

The decrease is the net result of a number of decreases and increases.

1892-93. Decreases of Expenditure in India.

52. The more important decreases are as follow:—

	Rx.
Land Revenue	74,800
Opium	640,000
Forest	75,100
Police	54,000
Education	51,100
Famine Relief	53,200
State Railways, Working Expenses	76,400
Miscellaneous Railway Expenditure	70,100

The decrease under Land Revenue occurs in all Provinces except Bengal (where there has been an increase of Expenditure on Surveys and Settlements), and Burma (where the large increase of Revenue has involved increased Expenditure in collection), and is due partly to new measures not being introduced so soon as expected, and partly to Local Governments making rather liberal provision in the Budget Estimates for the existing scale of expenditure.

The

The decrease under Opium is due to the failure of the Opium crop in Bengal. This failure necessitated a considerable reduction in the quantity of opium offered for sale at the monthly sales, beginning with the sale of October last.

The Budget Estimates made too liberal provision for the expenditure under Forest, especially in Bombay and Madras, in which Provinces the Revenue is also less than the Estimate.

Under Police the Expenditure will exceed the Budget Estimate by Rx. 22,800 in Bengal, where the provision made for the charges in South Lushai has proved to be insufficient, by Rx. 500 in Assam, this small excess being also caused by increased charges in the Lushai country, and by Rx. 15,900 in the North-Western Provinces and Oudh, where a scheme of re-organisation not provided for in the Budget Estimates has been sanctioned and brought partially into operation. In other Provinces the Police expenditure will generally fall short of the Budget provision: the reasons are the same as those given for the decrease in Land Revenue Expenditure.

The decrease under Education is distributed over nearly all the Provinces, and may also be ascribed to too liberal provision in the Budget Estimates.

The decrease under Famine Relief occurs because the favourable rains in Madras rendered it unnecessary to utilise fully the amount provided by the Madras Government in view of the unfavourable prospect which existed in March last. In Bombay also the provision made was not required. On the other hand, the Local expenditure in Bengal has been greater than the estimate, and in Ajmere and Rajputana some expenditure has been incurred under this head in addition to that on Public Works undertaken to provide labour for persons in distress.

The reduction of Expenditure on State Railways—Working Expenses occurs on the North-Western Railway, on which the traffic has been exceptionally light this year: on other Railways generally the improvement in the traffic has caused an increase of both the Working Expenses and the Receipts.

The decrease under Miscellaneous Railway Expenditure is caused by the transfer to the account of the Assam-Bengal Railway Company of the amount spent on the survey of the line by the Government of India before the Company was formed. The actual expenditure in the year on Railway Surveys is higher than the Budget Estimate, as some new surveys not included in the Estimate were begun.

1892-93. Increase of Expenditure in India.

53. The savings, of which the more important items are explained in the preceding paragraph, are to a considerable extent counterbalanced by increases under other heads. Of these the more important are:—

	Rx.
Interest on Debt	56,800
Political	50,500
Irrigation—Minor Works	43,100
Army	515,500

The excess under Interest arises in connection with the successful conversion of the larger part of the outstanding 4½ per cent. loans into 4 per cent. debt. The half-yearly dates for the payment of the 4 per cent. paper issued in exchange differ from the dates for the 4½ per cent. paper received in exchange, in such a way that the payment of a portion of one-half year's interest is made in the later months of 1892–93 instead of in the earlier months of 1893-94. There was also a charge, adjusted in India, of Rx. 9,600 for brokerage on the conversions effected in London. But for these non-recurring increases, the conversion would have resulted in a saving of ½ per cent. per annum for nine months on the amount converted; in future years the saving will be ½ per cent. on the amount converted.

The increase under Political is caused by increase in the establishments at Gilgit (partly by transfer from the Military Estimates), by the occupation of the Kurram Valley, by missions on the North-West Frontier, and by expenditure in the Lushai country.

The increase under Irrigation—Minor Works—is due to expenditure in Upper Burma and Rajputana on works undertaken in consequence of the scarcity which occurred in those Provinces before the last rains.

The excess under Army is due to the following causes, the approximate amounts for each being stated:—

		Rx.	Rx.
Expeditions.	Lushai	60,000	262,600
	Isazai	50,000	
	Kajuri Kach	100,000	
	Kurram	45,000	
	Manipur (arrears)	7,600	
Transport and supply arrangements for feeding the Indian and Kashmir troops in Gilgit			78,400
The new system of supply of clothing to British troops			20,500
Purchase of additional horses, and other smaller grants			10,000
Rise in the price of food for men and animals, and an increase in the number of transport animals to be fed			150,000

1892–93 Provincial and Local Adjustments.

54. The sum of Rx. 797,900 entered opposite "Adjustment of Provincial and Local Surplus or Deficit," represents the amount by which the reduction of their accumulated balances by Local Governments has been less than they proposed when the Budget Estimates were framed. Of this improvement in the position of Local Governments, increase of Revenue accounts for Rx. 592,500, and reduction in Expenditure for Rx. 205,400.

1892–93. Expenditure in England.

55. The increase of 613,200*l.* in the Expenditure in England is accounted for by the increases under the following heads:—

	£.
Interest on debt	37,600
Marine	123,400
Superannuation	81,900
Army Effective charges	237,900
Non-effective charges	189,900

The increase under Interest is due to the discount and commission charges of 43,900*l.* on the sterling loan of 1,300,000*l.* raised during the year for advances to Railway Companies and discharge of Railway Debentures, the provision made for interest on temporary loans, on the other hand, not being required.

The increase under Marine is caused by payments for the construction of the troop-ships "Warren Hastings" and "Minto" and the dredger "Mud Turtle," which were not provided for in the Estimate.

Under Effective Army charges, 208,000*l.* of arrears of payments to the War Office, which it was intended to pay in 1891–92, have been paid this year. The payments of furlough allowances are expected to exceed the Estimate in consequence of the payment of allowances monthly instead of quarterly, which has the effect of causing the allowances due for the last two months or so of 1892-93 to be paid within the year instead of in the early months of the following year: the payments for Clothing, Commissariat, and Medical Stores, are increased by 78,600*l.*: and, on the other hand, the amount provided for Ordnance Stores is expected to be less by 86,000*l.*, representing payments postponed to next year.

The increase in the non-effective Army charges is due to the payment of pensions monthly instead of quarterly, as explained above in regard to furlough allowances.

The increase under Superannuation Charges is also due to the cause just mentioned.

1892-93. Exchange.

56. The net charge for Exchange on the Revenue and Expenditure in England is Rx. 9,811,400, being an increase of Rx. 1,936,600 over the Budget Estimate of Rx. 7,874,800. Of this increase the sum of Rx. 301,300 represents the Exchange at the Budget rate of 1*s.* 4*d.* the rupee on the net increase of sterling Expenditure, and the remainder, Rx. 1,635,300, is due to the fall in the rate to 1*s.* 3*d.* the rupee.

Section III.—BUDGET ESTIMATE OF 1893-94.

1893-94. General Results.

57. The following statement compares the Revenue and Expenditure in India and in England in the Budget Estimate of 1893-94 with that in the Budget Estimate of 1892-93:—

	1892-93.	1893-94.	1893-94 better than 1892-93.	1893-94 worse than 1892-93.
Revenue.				
India - - - - - - Rx.	88,066,700	89,690,900	1,624,200	—
England - - - - - £.	200,800	193,500	—	7,300
Exchange - - - - - Rx.	100,400	121,300	20,900	—
Total - - - Rx.	88,367,900	90,005,700	1,637,800	—
Expenditure.				
India—				
Imperial, Provincial, and Local Rx.	65,457,400	66,572,300	—	1,114,900
Adjustment of Provincial and Local Surplus or Deficit - Rx.	— 1,161,700	— 751,200	—	410,500
England - - - - - £.	15,950,400	15,843,800	106,600	—
Exchange - - - - - Rx.	7,975,200	9,935,900	—	1,960,700
Total - - - Rx.	88,221,300	91,600,800	—	3,379,500
Surplus or Deficit - - - Rx.	+146,600	—1,595,100	—	1,741,700

The reasons which have led the Government of India to take the very unusual course of adopting a Budget Estimate which results in a large deficit have been explained in Part I. A very substantial development of revenue is taken credit for. The increase of expenditure is also considerable; it would, however, have been more than covered by the increase in Revenue, but for the serious addition to the Exchange on sterling expenditure caused by the fall in the rate from 1*s.* 4*d.* to 1*s.* 2¾*d.* the rupee.

1893-94. Revenue in India.

58. The Estimates for next year anticipate an increase of Revenue in India over the Budget Estimate of 1892-93 of Rx. 1,624,200. Of this amount, an increase of Rx. 934,500 occurs in Imperial Revenue, and of Rx. 689,700 in Provincial and Local Revenue.

1893-94. Decreases of Revenue in India.

59. There is only one important decrease of Revenue, namely, that under Opium, of Rx. 318,400. Of this, the larger part, Rx. 207,000, is caused by the reduction in the quantity of Bengal Opium to be offered for sale, necessitated by the failure of the crop last year and the exhaustion of the reserve; had it not been for the considerable rise in the price of opium, which enables us to count on securing a higher average price next year than that taken last March, the decrease in the Bengal Opium Revenue would have been very much larger. The remainder of the decrease is caused by the heavy falling-off in the exports of Malwa Opium from Bombay, and by the change in the Lower Burma Opium regulations described in paragraph 71 below.

A decision of the Government which leads to an appreciable diminution of Revenue may be mentioned here. It has been decided that officers who are entitled to make family remittances through the Government may do so at the rate of Exchange of 1*s.* 4¾*d.* the rupee, instead of at 1*s.* 2¾*d.*, the rate fixed for the adjustment of transactions between England and India in 1893-94. This concession will, it is estimated, cost Rx. 77,700, and reduces the receipts under XXIV—Exchange by that amount. The increase in the receipts under that

head in connection with the Railway Companies' transactions, however, more than counterbalances this loss, and the receipts under XXIV.—Exchange in the Estimates for 1893–94 are slightly higher than in the Budget Estimates for 1892–93.

It may be mentioned also that the rate of 1*s.* 4$\frac{3}{4}$*d.* will be applied to the payment of furlough and absentee allowances in England as well as to remittances; the additional Expenditure entailed will appear in the sterling charges, which would be less were the official rate of exchange, 1*s.* 2$\frac{3}{4}$*d.*, applied to the calculation of the allowances due.

1893–94. Increases of Revenue in 1893–94.

60. The following are the more important increases of Revenue which are anticipated in the Budget Estimate:

	Rx.
Land Revenue, including that due to Irrigation	592,900
Stamps	204,500
Provincial Rates	84,000
Telegraph	58,200
Railways, State and Guaranteed	722,600

The increase in Land Revenue is distributed over all Provinces except the North-Western Provinces. The Estimates for each Province will be noticed more in detail in paragraph 67.

It is believed safe to assume that most of the increase in Stamp Revenue in 1892–93 will be retained in 1893–94.

The Receipts under Provincial Rates generally rise or fall with the Receipts on account of Land Revenue, and the increase of Rx. 84,000 is contributed to by nearly all the Provinces.

Under Telegraph a moderate normal increase of Revenue is taken in the Estimates.

Under Railways it is assumed that the Revenue shown in the Revised Estimate of 1892–93 will be realised in 1893–94, together with an increase consequent on the increased mileage open, and on specific circumstances expected to develope the traffic on lines already opened.

1893–94. Expenditure in India.

61. The increase of Expenditure in India over the Budget Estimate of 1892–93 amounts to Rx. 1,114,900, composed of an increase of Rx. 835,700 in the Imperial Expenditure and Rx. 279,200 in the Provincial and Local Expenditure.

1893–94. Decreases of Expenditure in India.

62. The decreases of Expenditure in India, which it has been found possible to secure next year, are unfortunately not large. The only important ones are:—

	Rx.
Assignments and Compensations	37,800
Interest on Debt	256,800
Famine Relief	89,500
Construction of Railways charged against Revenue	226,400
Irrigation—Minor Works	93,600

The saving under Assignments and Compensations is secured by the stoppage of the Goa Subsidy of Rx. 40,000 and the Customs Tariff Compensation of about Rx. 6,000 payable to the Indo-Portugese Government under the treaty of 1879, which was abrogated with effect from the 15th January 1892. The saving of the subsidy in 1892–93 was counterbalanced by the payment of arrears of the Customs Tariff Compensation under the treaty, and of compensations to the owners of Salt Pans which were claimable under the treaty on its termination. Some of these last-mentioned compensations will remain over for settlement in 1893–94, as the assessment of the amounts due takes time.

The decrease under Interest is due to the amount transferred from Ordinary to Public Works Debt on account of the Capital outlay on Railways and Irrigation Works, and to a saving of Rx. 54,000 secured by the conversion, in July last, of Rx. 10,792,490 of the 4$\frac{1}{2}$ per cent. Loan into 4 per cent. Paper.

The scarcity which prevailed in March last in Madras and other Provinces rendered it necessary to make a considerable provision for Famine Relief in the Budget Estimate of 1892–93. Fortunately that necessity does not exist now. But the Governments of Madras and Bengal have judged it prudent to enter Rx. 30,000 and Rx. 10,000 respectively for possible Famine Relief next year as a precautionary measure.

Of

Of the decrease under Construction of Railways charged against Revenue Rx. 118,300 is Imperial. In the general position of the finances as disclosed in this statement, it was impossible to allot anything from Revenue for the construction of Railways, and the Capital outlay next year has accordingly to be restricted to the grant not charged to Revenue and the sum available from the Famine Insurance Grant. The remainder of this decrease is Provincial: so large a provision as last year is not required for the Mayaveram-Mutupet Railway in Madras and the Hyderabad-Umarkot Railway in Bombay.

The Budget grant for Imperial Expenditure on Irrigation—Minor Works in 1892–93 included Rx. 44,000 for Famine Relief Works in Ajmere and Rajputana. It is not necessary to make a similar provision next year. Several of the Local Governments have also reduced their Provincial Expenditure under this head below the Budget Estimate of 1892–93.

63. The more important increases of Expenditure in India are— 1893–94. Increases of Expenditure in India.

	Rx.
Land Revenue	81,400
Political	61,700
State Railways—Working Expenses	208,700
„ „ Interest	180,400
Military Works	58,500
Civil Works	140,800
Army	686,800

The increase under Land Revenue is due to expenditure on Surveys and Settlements in several Provinces, and to increased expenditure being necessary to collect the increased receipts.

The increase under Political is mainly caused by an increase of the Civil staff at Gilgit (partly by transfer from the Military Estimates), by the occupation of the Kurram Valley, by the demarcation of the Burma-Siam boundary, and by increased expenditure on Imperial Service Troops.

Of the increases in State Railway Expenditure, that for Working Expenses is required to earn the anticipated higher revenue, and that for Interest is a transfer from Ordinary Debt, following the yearly addition to the Capital Expenditure.

Of the increase under Military Works a portion is counterbalanced by a decrease in the sterling Expenditure in England, and the remainder is explained by the fact that a special deduction was made from the grant for 1892–93 in view of the excess expenditure in 1891–92.

The increase of Expenditure on Civil Works occurs entirely in the Provincial and Local section of the Accounts. The necessities of the position have compelled the Government of India to restrict Imperial Expenditure on Public Works. Burma and Assam are the Provinces in which the largest increases of Provincial Expenditure are proposed.

The last of the increases is the largest, that under Army. The main items of Expenditure accounting for the increase are—

	Rx.
Increased pay of British Troops owing to the fall in the rate of exchange from 1*s.* 4*d.* to 1*s.* 2¾*d.*	240,000
Grant of Armament pay to the Garrison Artillery necessitated by the similar grant in England	14,900
Increased expenditure on Ordnance establishment and stores	88,200
Increased cost of clothing British Troops under the new system promulgated in Army Circular No. 165 of 1892	27,100
A rise in the price of food for men and animals and an increase in the number of transport animals to be fed	70,000
An increase in the gross amount of pensions to Native soldiers, and the payment of pensions in the Eastern Circle, Bengal, within the year for five quarters instead of for two half-years, in consequence of the transfer of the payments to the Civil Department	23,500
Extension of grass-farming operations	13,500

	Rx.
The provision made for the cost of the Kajuri Kach and Karram Valley Forces, and arrear charges of the Chin and Lushai Expeditions - - - - - - - -	174,000
Transport and supply arrangements for feeding the Indian and Kashmir troops in Gilgit - - - - - -	30,000
The reconstitution of the Hindustani Regiments - - -	12,500
The provision of Rx. 18,800 instead of Rx. 6,800 for the transfer of the 1-1st Goorkha Regiment from Dharmsala to a more healthy station - - - - - - -	12,000

In the above list no item which does not amount to a lakh of rupees is mentioned. There are other smaller items of increase, and, on the other hand, there are a few items of decreased expenditure.

1893-94. Provincial and Local Adjustments.

64. The entry of Rx. 410,500 opposite "Adjustment of Provincial and Local Surplus or Deficit" in the table in paragraph 57 means that the Local Governments propose to draw against their accumulated balances to a smaller extent than in the Budget Estimate of 1892-93. This reduction of the drawings against balances is due entirely to the improvement of Provincial and Local Revenues: and is secured notwithstanding an increase of expenditure. The increase of Provincial and Local Revenues is Rx. 689,700 and the increase of Expenditure Rx. 279,200.

1893-94. Expenditure in England.

65. A decrease of 106,600*l.* in the sterling expenditure in England is expected. A reduction of 54,400*l.* occurs under Special Defence Works, in consequence of the approaching completion of the payments due by India for the stores for the Aden Defence Works. Under Army there is a reduction of 97,000*l.* The cause of this is a diminution by 270,000*l.* in the payments for Ordnance stores. Considerable progress having been made with the re armament of the Army in India, it may be hoped that these charges will still further decline in future years. On the other hand, the cost of other Military stores is increased by 66,300*l.*; payments for deferred pay are higher by 52,000*l.*, a consequence of the considerable augmentation of the strength of the British Army in India in 1885 and 1886; and the non-effective Army charges are increased by 56,300*l.*

The Marine charges in England also show an increase of 39,700*l.*, mainly because of further heavy payments to be made on account of the troopships Warren Hastings and Minto.

The variations in the remaining heads of the Home Estimates other than Marine, Army, and Special Defences, are smaller, and, on the whole, nearly counterbalance each other.

1893-94. Exchange.

66. The increase of Rx. 1,960,700 in the Exchange on Expenditure in England is due to the fall in the rate of exchange from 1*s.* 4*d.* to 1*s.* 2¾*d.* the rupee. Had it been possible to hope that Council Bills will be sold at an average rate of 1*s.* 4*d.* in 1893-94, the column for Exchange would have shown a small reduction proportionate to the decrease in sterling expenditure.

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

Land Revenue.

67. The Estimates for 1892-93 and for 1893-94, and the Actuals for the three preceding years, are shown in the following statement:—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue, including that due to irrigation.	24,671,165	24,754,205	24,638,963	25,379,900	25,583,200	25,972 800
Expenditure - - -	3,624,194	3,676,596	3,835,126	4,031,000	3,956,100	4,112,300
Net - -	21,046,971	21,077,609	20,803,837	21,348,900	21,627,100	21,860,500

The

The Budget Estimate for 1892-93 was higher than it otherwise would have been, owing to the inclusion of arrears from the previous year, mostly in Madras, the collections having been postponed on account of scarcity. The south-west monsoon rains were favourable: such arrears, due to the scarcity, as have not been finally remitted have been collected except some in Ajmere; and the Revised Estimate is for an amount considerably in excess of the Budget Estimate. In Madras, though the Estimate of March last will be realised, the failure of the north-east monsoon is causing some anxiety in regard to a few districts, and prevents an increase over the Budget Estimate. Land Revenue in 1892-93.

The North-Western Provinces and Oudh is the only Province in which the collections this year will fall below the Budget Estimate: floods in two districts and the fact that the estimate for the recovery of arrears was rather high account for this falling off.

In all other provinces the collections will appreciably exceed the Budget Estimate. The increase is explained mainly by the fact that the Estimates did not make sufficient allowance for the increases resulting from settlement operations and extension of cultivation. Land Revenue in 1893-94.

In the Budget Estimate for 1893-94 a further considerable increase of Revenue is counted on. Except Bengal, where the increase is trifling, and the North-Western Provinces and Oudh, where there is a decrease of Rx. 26,400 owing to the amount of arrears to be recovered being taken at a lower figure, experience having shown that every year some considerable arrears remain uncollected, all provinces contribute to the increase, the amounts being—

	Increase as compared with the Budget Estimate for 1892-93.
	Rx.
India (chiefly Ajmere and Biluchistan)	29,600
Central Provinces	30,400
Lower Burma	155,000
Upper Burma	55,000
Assam	88,400
Punjab	77,000
Madras	47,800
Bombay	132,300

The progress of settlement operations is the cause of these increases in most cases: in the Punjab there will also be some receipts from the sale of lands in the Gujranwala District, in connection with the colonisation scheme for the utilisation of the newly opened Chenab Canal: (there were similar receipts this year which increased the Punjab Revenue in the Revised Estimate); in Sind and Burma larger Revenue will be secured from extension of cultivation as well as from settlement assessments: and in Ajmere there are arrears to be collected.

Opium.

68. The figures are –

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	8,583,056	7,879,182	8,012,380	7,634,600	7,966,500	7,316,200
Expenditure	1,605,107	2,180,797	1,861,813	2,234,800	1,595,000	2,255,000
Net	6,977,949	5,698,385	6,150,567	5,399,800	6,371,500	5,061,200

The Budget Estimate of the receipts from Bengal Opium was based on the assumption that 54,000 chests would be sold in the year, at an average price of R. 1,050. Owing to the failure of the crop, it became necessary to reduce the quantity to be sold each month to 3,642 chests, beginning with the sale of Bengal Opium Revenue in 1892-93.

October 1892, and the total quantity sold in the year has accordingly been 48,852 chests only. On the other hand, the average price realised has been R. 1,247 a chest. The rise in price has more than counterbalanced the reduction in quantity, and in Bengal the Revised Estimate shows an increase of Rx. 422,200 over the Budget Estimate.

Bengal Opium Revenue in 1893-94.

For next year the present price and the recent course of prices justify the assumption of an average price of R. 1,250, or R. 200 a chest, higher than that taken in the Budget Estimate of 1892-93. The reduction in the quantity to be sold is, however, so great that the receipts from the sales of Bengal Opium even at that price will be less than the Budget Estimate of this year by Rx. 207,000.

Bombay Opium Revenue in 1892-93 and 1893-94.

The exports of Malwa Opium through Bombay have fallen much below the actuals of 1891-92. And, although some falling off was anticipated, the receipts in Bombay in 1892-93 are now expected to be less than the Budget Estimate by Rx. 100,900. For next year the Bombay receipts are placed at the same figure as in the Revised Estimate of this year.

Opium Expenditure in 1892-93 and 1893-94.

The Opium Expenditure consists almost entirely of the payments for Bengal Opium. The crop this year was again a poor one, and, as an average crop was estimated for, there has been a saving of Rx. 639,800. For 1893-94 the Estimate again provides for the payments in connection with an average crop, it being too soon to forecast the outturn with confidence.

Salt.

69. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	8,187,739	8,523,368	8,636,182	8,544,700	8,648,600	8,587,800
Expenditure	412,766	429,013	459,034	497,500	465,300	510,800
Net	7,774,973	8,094,355	8,177,148	8,047,200	8,183,300	8,077,000

Salt Revenue in 1892-93.

The consumption of salt has increased considerably for India as a whole, and the Revised exceeds the Budget Estimate by Rx. 103,900. The receipts are lower than last year in Madras, Bengal, and Burma, and much lower in Bombay. The increase in the receipts of the Northern India Salt Department however more than counterbalances the falling off elsewhere, and it is probable that Northern India salt has in some tracts displaced Bombay and imported salt.

Salt Revenue in 1893-94.

The Budget Estimate for 1893-94 has been taken at a somewhat lower amount than the Revised Estimate for 1892-93.

Stamps.

70. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	4,087,908	4,068,969	4,262,156	4,229,600	4,458,200	4,434,100
Expenditure	134,373	130,019	138,447	140,900	141,400	154,700
Net	3,953,535	3,938,950	4,123,709	4,088,700	4,316,800	4,279,400

The

The Stamp receipts in 1892–93 are expected to be in excess of the Budget Estimate by Rx. 228,600, the renewed improvement, which began in 1891-92 after the check in this head of Revenue in 1890-91, having continued this year. The increase this year being considerably in excess of the average, the Budget Estimate for next year has been placed slightly lower than the Revised Estimate of 1892-93. Stamp Revenue in 1892-93 and 1893-94.

Excise.

71. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Revenue - - - -	4,891,894	4,947,780	5,117,264	5,102,400	5,203,600	5,145,900
Expenditure - - - -	156,739	175,053	190,097	206,100	194,100	208,800
Net - - -	4,735,155	4,772,727	4,927,167	4,896,300	5,009,500	4,937,100

As in England so in India, the Excise Revenue shows a constant tendency to rise. The Revenue in 1892–93 is now expected to be Rx. 101,200 in excess of the Budget Estimate, which was slightly below the actuals of 1891-92. The Punjab and Madras are the only Provinces which do not contribute to this increase. In the Punjab the decrease is nominal. In Madras the stoppage in the annual increment of Revenue which has occurred for several years is probably a consequence of the scarcity which was felt in that province up to July last. Excise Revenue in 1892-93.

The increase is largest in Bengal, where the stricter policy introduced some years ago, which had for a time the effect of reducing the Revenue, is now producing the usual result of augmenting it.

The next largest increase is in Lower Burma: the Budget Estimate allowed for a reduction of the Excise Revenue in that province below the figure of 1891-92, because of certain measures designed to restrict the consumption of opium which were introduced rather more than a year ago: this expectation has not been fulfilled, and the Revenue in Lower Burma this year is expected to exceed that of 1891-92 by Rx. 33,300.

In the North-Western Provinces and Oudh some important changes of policy were introduced in the latter part of 1891-92. These changes were expected by the Local Government to result "in a very considerable decrease of Revenue during the first few years at least." Nevertheless the Revenue in 1892–93 will be Rx. 25,700 higher than that of 1891–92.

The Budget Estimate for 1893–94 of Excise Revenue for the whole of India except Lower Burma is taken at an amount rather higher than the Revised Estimate for this year. Excise Revenue in 1893-94.

In Lower Burma it has been decided to make a very important change of policy, and to assimilate the rules regarding the sale, possession, and consumption, of opium to those in force in Upper Burma. The sale to and possession by persons of Burmese race will be generally prohibited. It is estimated that this change will involve an annual loss of Revenue of Rx. 150,000, of which Rx. 120,000 will occur under Excise and Rx. 30,000 under the head Opium. As the change was only finally decided on at the beginning of this month, and as the necessary arrangements for its introduction require some time to complete, the Chief Commissioner fears that he will not be able to introduce the change for two or three months, and it has been assumed for the purpose of the Estimates that the change will not be made till 1st July: accordingly the loss of Revenue in 1893–94 has been taken at three-fourths of the amounts named above.

Customs.

72. The figures are—

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue - - -	1,506,686	1,743,218	1,701,288	1,691,800	1,616,800	1,665,200
Expenditure - -	135,021	134,652	136,363	142,300	139,900	144,800
Net - - -	1,371,665	1,608,566	1,564,925	1,549,500	1,476,900	1,520,400

Customs Revenue in 1892–93 and 1893–94.

The Customs Revenue has not done well this year on the whole; but the chief cause of the falling off in the Revenue, as compared with the Budget Estimate for the year and with the actuals of 1891–92, is the diminished export of rice from Burma and Bengal. The crop in Burma is reported to be a good one but late, and the depression of trade in Europe is believed to have had some effect in retarding exports. Prices are high in Burma and Bengal, but low in Europe. If the exports are only retarded, the Revenue next year should show some recovery: for this reason, and because it is reasonable to expect that the special depression of the Customs Revenue which has occurred this year will to some extent disappear, the Budget Estimate for 1893-94 has been taken higher than the Revised Estimate of 1892-93.

Assessed Taxes.

73. The figures are—

	Accounts 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue - - -	1,595,274	1,617,396	1,652,823	1,645,200	1,683,100	1,687,200
Expenditure - -	27,681	29,246	29,577	31,800	30,400	32,400
Net - - -	1,567,593	1,588,150	1,623,246	1,613,400	1,652,700	1,654,800

Income Tax Revenue in 1892–93 and 1893–94.

The increase of Revenue under this head, which ought to accompany growth in wealth and population, and more effective administration of the tax, has been secured this year, and is assumed, to a smaller extent, in the Budget Estimate of next year.

Forest.

74. The figures are—

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue - - -	1,486,303	1,448,002	1,490,582	1,567,200	1,627,600	1,588,800
Expenditure - -	780,035	784,113	843,926	970,500	895,600	990,200
Net - - -	706,268	663,889	646,656	596,700	732,000	598,600

The

The increase in the receipts in 1892–93 occurs chiefly in Lower Burma, where the season was specially favourable for floating timber down the rivers. The recurrence of an equally favourable season in 1893-94 is not assumed in the Budget Estimate. Forest Revenue in 1892–93 and 1893–94.

Interest.

75. The Interest receipts since 1889-90 are shown below: Interest Revenue.

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget, Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Revenue:						
India - - Rx.	676,703	710,552	795,588	873,500	830,200	861,100
England - £.	135,633	166,194	58,466	25,000	24,000	20,000
Exchange - Rx.	60,865	54,304	25,389	12,500	14,400	12,500
Total - Rx.	873,201	931,050	879,443	911,000	868,600	893,600

The Revised Estimate of Revenue in India is less than the Budget Estimate by Rx. 43,300. The Guaranteed Railways did not find it necessary to overdraw their Capital account to the extent anticipated, and the receipts from Interest on overdrawn Capital are less than the Estimate by Rx. 35,800. The Government of the North-Western Provinces reduced the rate of interest on the loans to certain municipalities from 4½ to 4 per cent. and made a refund in order to give retrospective effect to the reduction. The receipts in the North-Western Provinces and Oudh are consequently less than the Budget Estimate by Rx. 13,200. In other Provinces the Budget Estimate will be more than realised. Interest Revenue in India in 1892-93.

The Bombay Port Trust have borrowed in the open market in order to repay the balance, amounting to Rx. 616,104, of a loan granted by Government some years ago, the favourable state of the money market enabling them to borrow at a lower rate than that fixed when the Government loan was made, and the Government have waived their right to receive the higher rate during the term of the loan, and agreed to accept repayment on 1st April next. This does not affect the Interest receipts in 1893–94, as the interest is payable yearly on 1st April, but it will reduce them in future years. Interest Revenue in India in 1893–94.

In 1893–94 the Railway Companies are not expected to overdraw their Capital account to a greater extent than this year, but the receipts of interest in India on loans to municipalities and agriculturists will increase with the yearly growth of the Capital amounts. The Governments of Bombay and Madras made in 1892-93 advances of a very large amount to agriculturists. The Government of India are anxious to extend these advances as much as possible, but the state of the balances renders it necessary to reduce the amounts available for the purpose in 1893–94 considerably below the amounts advanced this year.

The receipts in England in the Revised Estimate for 1892-93 and in the Budget Estimate for 1893–94 are lower than last year and than the Budget Estimate of this year, because the rate of interest obtainable on temporary investments of the cash balance has been unusually low, and the balances are expected to be such next year that little money will be available for temporary investment. Interest Revenue in England in 1892–93 and 1893–94.

 76. The

Interest Expenditure.

76. The Expenditure under Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881–82:—

Year.	India.	England.	Exchange.	Total.
	Rx.	£.	Rx.	Rx.
1881–82	1,827,369	2,513,126	518,461	4,858,956
1882–83	1,718,857	2,481,978	569,349	4,770,184
1883–84	1,516,887	2,447,333	559,241	4,523,461
1884–85	1,371,347	2,612,657	634,855	4,618,859
1885–86	1,136,962	2,429,243	764,656	4,330,861
1886–87	736,495	2,597,193	976,715	4,310,403
1887–88	662,025	3,365,509	1,414,220	5,441,754
1888–89	811,191	2,662,331	1,238,737	4,712,259
1889–90	760,375	2,402,478	1,078,110	4,240,963
1890–91	861,180	2,513,000	821,124	4,195,304
1891–92	529,662	2,639,345	1,146,169	4,315,176
1892–93, Budget	383,100	2,396,000	1,198,000	3,977,100
1892–93, Revised	449,500	2,433,600	1,460,100	4,343,200
1893–94, Budget	169,900	2,394,400	1,501,600	4,065,900

Interest Expenditure in India.

In addition to the decrease in the Interest charges in India caused by the annual transfer from the Ordinary to the Public Works Debt, a further saving of Rx. 54,000 a year has been secured by a reduction of ½ per cent. in the rate of interest payable on Rx. 10,792,490 of the rupee debt.

In 1890–91 an offer was made to convert the 4½ per cent. loans of 1878 and 1879 into 4 per cent. paper on certain terms: the offer was accepted by holders of paper of the value of Rx. 8,313,000; and the balance of the two loans outstanding was reduced by that amount, and on the 1st April 1892 stood at Rx. 12,126,817. Under the terms of the loans repayment can be made, after three months' notice, on 15th September 1893. In order to reduce the amount to be dealt with on that date, a further offer for conversion into 4 per cent. paper was made, on terms less favourable to the holders than those of 1890, in the Notification No. 2290, dated 6th June 1892. Holders of paper for the amount of Rx. 10,792,490 accepted these terms. The result is that an annual saving of interest of Rx. 53,963 has been secured with effect from 30th June 1892, and that only a balance of Rx. 1,334,327 remains to be dealt with on 15th September next. For the reason explained in paragraph 53, the saving will not produce an effect on the Accounts until the year 1893–94.

Interest Expenditure in England.

The increase in the Expenditure in England in 1892–93 is caused by the discount on the sterling loan raised during the year.

Post Office.

77. The figures are—

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,301,247	1,402,503	1,446,355	1,498,400	1,491,400	1,538,800
Expenditure	1,376,619	1,396,744	1,493,359	1,555,400	1,547,600	1,588,300
Net { Revenue (+) / Expenditure (−) }	−75,372	+5,759	−47,004	−57,000	−56,200	−49,500

The net Expenditure this year and next will not differ much from that of the Budget Estimate for 1892-93 or the Actuals of 1891-92. The steady progress of the Department necessitates an annual increase of Expenditure, and also secures an annual increase of Revenue. Post Office Revenue and Expenditure.

Telegraph.

78. The figures for the Capital Account and the Revenue Account of the Telegraph Department are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Telegraph Capital Account:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts - - -	1,191	—	—	—	—	—	—
Expenditure - - -	158,858	162,080	179,928	195,170	217,700	208,200	228,400
Net Expenditure - -	157,667	162,080	179,928	195,170	217,700	208,200	228,400
Telegraph Revenue Account:							
Revenue - - -	740,957	766,865	781,035	919,335	892,600	937,700	951,500
Expenditure - - -	545,234	569,275	582,870	643,550	659,500	659,000	688,400
Net Revenue - -	195,723	197,590	198,165	275,785	233,100	278,700	263,100

The position of the Telegraph Department in regard to progress of Revenue and Expenditure is similar to that of the Post Office. The increase of Revenue this year will be greater than that taken in the Budget Estimate, and a further increase is assumed in 1893-94. Telegraph Revenue and Expenditure.

Mint.

79. The figures are—

	Accounts, 1889-90.	Accounts, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue - - -	269,512	354,152	210,046	227,000	326,400	230,500
Expenditure - -	120,530	121,888	97,109	115,300	113,600	104,200
Net - -	148,982	232,264	112,937	111,700	212,800	126,300

The coinage in 1890-91 was exceptionally large: in 1891 92 it was small: this year it has again risen very high, and the total for the year will not fall very much short of that in 1890-91. The Estimate for 1893-94 is framed for an average coinage. Coinage and Mint Receipts.

The value of silver bullion presented at the Mints for coinage has been as under in the last few years:—

	Rx.
1884-85 - - - - - - -	5,610,880
1885-86 - - - - - - -	8,838,580
1886-87 - - - - - - -	3,822,170
1887-88 - - - - - - -	7,135,860
1888-89 - - - - - - -	6,550,852
1889-90 - - - - - - -	8,006,370
1890-91 - - - - - - -	12,547,736
1891-92 - - - - - - -	6,238,410
1892-93 (estimated) - - - - -	12,000,000

Civil Departments.

80. The figures of Expenditure for this group are—

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General Administration	1,759,193	1,740,465	1,791,317	1,831,600	1,881,900	1,882,600
Law and Justice:						
Courts	2,716,275	2,759,431	2,840,007	2,860,600	2,874,400	2,902,600
Jails	857,691	866,460	899,732	908,900	916,400	933,600
Police	3,887,564	3,859,683	3,868,610	3,910,000	3,856,000	3,960,500
Marine (including River Navigation)	657,865	559,257	627,951	780,200	961,800	841,600
Education	1,316,286	1,371,735	1,424,796	1,496,700	1,445,900	1,515,400
Ecclesiastical	161,068	166,005	161,596	169,300	168,300	171,500
Medical	785,243	806,937	884,684	931,100	935,300	949,200
Political	655,254	770,541	767,711	771,600	824,700	835,700
Scientific and other Minor Departments	438,967	485,747	587,438	472,500	479,400	479,300
Total	13,235,406	13,386,261	13,853,842	14,132,500	14,344,100	14,472,000

General Administration Expenditure.

The Expenditure on General Administration—the larger part of the Indian Expenditure is Provincial—necessarily rises with the increase of the administration in efficiency and complexity. Over 60 per cent. of the increases shown in the totals given above under the head in the Revised Estimate for 1892-93 and in the Budget Estimate for 1893-94 occurs in the Exchange on the Sterling Expenditure.

Law and Justice, Police, Education, and Medical, Expenditure.

The Expenditure under Law and Justice, Police, Education, and Medical, also tends to increase from year to year. The Expenditure on these heads is almost entirely Provincial and Local, and, as the Local Governments are mostly in a flourishing financial position, the difficulties of finding funds to devote to the improvement of the administration and to meeting the growing wants of the country are not so great as in the case of Imperial Expenditure.

Marine Expenditure.

The increases under Marine are caused by the construction in England of the new vessels mentioned in paragraphs 55 and 65. In Bengal and Burma also expenditure is being incurred on the construction of a pilot vessel, a light-ship, and steam-launches. The charges in other Provinces and of the Imperial Marine Department are not increasing.

Political Expenditure.

The reasons for the increase of Political Expenditure this year and next have been explained in paragraphs 53 and 63.

Miscellaneous Civil Charges.

81. The figures for this group are—

	Accounts, 1889–90.	Accounts, 1890–91.	Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Territorial and Political Pensions.	535,582	527,569	557,9..9	536,200	542,100	529,400
Civil Furlough and Absentee Allowances.	297,475	232,747	276,362	314,500	335,400	341,000
Superannuation Allowances and Pensions.	3,140,361	3,051,541	3,324,109	3,497,600	3,801,500	3,789,300
Stationery and Printing	558,730	592,436	602,885	576,800	627,100	635,100
Miscellaneous	282,135	274,223	285,307	245,800	253,000	243,300
Total	4,814,283	4,678,516	5,046,622	5,170,900	5,559,100	5,538,100

The

The only heads in this group regarding which any explanation seems necessary are the second and third. In addition to the increase caused by the fall in exchange and, in the case of pensions, by the normal increase in the number of pensioners, the Expenditure under both these heads in the Revised Estimate is augmented by the practice recently introduced in England of paying the allowances monthly instead of quarterly. Pensioners have availed themselves of the concession to a smaller extent than officers on leave, and some provision is made in the Budget Estimate for pensioners making their election to draw monthly after the close of this year. The addition from this cause is not a permanent increase to the Expenditure, but occurs only while the change is being introduced. Furlough Allowances and Pension Expenditure.

Famine Relief and Insurance.

82. The figures are—

Expenditure.	Accounts, 1889-90.	Actuals, 1890-91.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	x.	Rx.	Rx.	Rx.	Rx.
Famine Relief - - -	68,288	5,579	23,423	130,000	76,800	40,500
Construction of Protective Railways - - - -	–	–	484,795	1,011,700	993,900	1,054,300
Construction of Protective Irrigation Works - -	71,457	74,392	77,931	65,000	63,000	65,000
Reduction of Debt - -	460,255	526,029	682,170	–	–	–
Total - - -	600,000	600,000	1,268,319	1,206,700	1,133,700	1,159,800
Net charge on account of the Bengal-Nagpur and the Indian Midland Railways -	462,009	482,351	231,681	293,300	366,300	340,200
Total Expenditure chargeable to the Famine Grant -	1,062,009	1,082,351	1,500,000	1,500,000	1,500,000	1,500,000

The reduction in the amounts to be spent this year and next year on Famine Relief has been explained in paragraphs 52 and 62. Expenditure on Famine Relief.

The increase in the net loss on the two Railways this year and next, as compared with the Budget Estimate of 1892-93, is mainly due to the fall in the rate of exchange, the interest charges being payable in sterling. Loss on Famine Railways.

The balance available from the Famine Insurance Grant of Rx. 1,500,000, after meeting the charges for Famine Relief, Protective Irrigation Works, and the loss on the two Railways, is applied to Capital Expenditure on the construction of Railways. Capital Expenditure on Protective Railways.

Railways.

83. The following table shows the main features of the Railway Revenue Account since 1889-90 :—

—	Revenue.						—	Expenditure.					
	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.		Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Budget, 1892-93.	Revised, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	16,605,177	17,234,698	19,936,289	18,831,100	19,062,600	19,549,800	India -	10,331,564	10,357,861	12,145,772	11,794,400	11,617,700	12,192,500
	293	965	1,225	1,100	1,000	1,200	England -	5,609,417	5,702,207	5,653,176	5,741,800	5,723,300	5,748,400
	131	315	532	500	600	700	Exchange	2,517,221	1,863,201	2,454,962	2,871,000	3,434,000	3,604,900
Loss on the Railway Account.	1,852,601	687,291	315,864	1,574,500	1,710,800	1,994,100		—	—	—	—	—	—
Total -	18,458,202	17,923,269	20,253,910	20,407,200	20,775,000	21,545,800	Total -	18,458,202	17,923,269	20,253,910	20,407,200	20,775,000	21,545,800

Railways in 1892-93.

The net loss on the Railway Revenue Account in the current year is now expected to amount to Rx. 1,710,800, or Rx. 136,300 in excess of the loss taken in the Budget Estimate. The net traffic receipts of State Railways are increased by Rx. 311,900 ; the sterling payments of interest in England are less by 18,500*l.*; but the fall in Exchange causes an additional charge under Exchange amounting to Rx. 563,000. The surplus profits payable to the old Guaranteed Railway Companies are increased by Rx. 31,600. The Miscellaneous Railway Expenditure will be less than the Budget Estimate by Rx. 70,100, owing to a refund by the Assam-Bengal Railway Company of past outlay incurred by the State on Surveys of the line.

State Railways, 1892-93.

The gross traffic receipts of State Railways will probably exceed the amount entered in the Budget by Rx. 235,500, while the saving in working expenses will be Rx. 76,400.

The principal fluctuations in net receipts are the following :—

	Revised Estimate more (+) or less (—) than the Budget Estimate.
	Rx.
East Indian - - - - - - - -	+156,500
Rajputana-Malwa - - - - - - -	+244,300
Mu Valley - - - - - - - -	— 30,500
Burma - - - - - - - -	+ 95,000
Bengal and North-Western and Tirhoot - -	— 12,500
Patna-Gya - - - - - - - -	— 14,500
Oudh and Rohilkhand - - - - - - -	— 10,000
Indian Midland - - - - - - -	+ 12,500
Bengal Nagpur - - - - - - -	— 35,000
North-Western - - - - - - -	—110,000
South Indian - - - - - - -	+ 25,300

As was the case last year on the lines showing a considerable increase, the principal cause of the improvement is heavier traffic in wheat and seeds. The increase on the Rajputana-Malwa Railway is almost entirely attributable to this cause. On the East Indian Railway there has also been an improvement in coaching traffic, and the absorption into this system of the Patna-Gya Railway

Railway accounts for a portion of the improvement. On the Burma Railway there has been an unusually brisk traffic in rice, more particularly during the later months.

The increase in the net receipts of the South Indian Railway is caused by reduction in working expenses, owing to the extensive renewals allowed for not having been carried out.

The large decrease in the case of the North Western Railway is due to great depression in traffic caused by diminution of grain exports and by breaches of the line during the monsoon. The decrease in the case of the Mu Valley Railway is due to the estimates of receipts and working expenses having been based on insufficient data, while that in the case of the Bengal Nagpur is attributable to a partial local failure of crops.

The receipts on the Bengal and North Western and Tirhoot System are slightly in excess of the original estimate, but the Company's share of net earnings is higher than was anticipated, and the Government share smaller. The Patna-Gya Railway has been incorporated with the East Indian Railway from 1st July 1892. On the Oudh and Rohilkhand Railway the receipts are higher than the original estimate, but the expenses have increased to a larger extent owing to heavy repairs and renewals of permanent-way.

Guaranteed Railways, 1892-93.

The Madras Railway and the Bombay Baroda and Central India Railway show improvements of Rx. 15,000 and Rx. 65,000, respectively, in net receipts. The gross earnings of the Bombay Baroda and Central India Railway exceed the Budget Estimate by Rx. 80,000, due chiefly to heavier traffic in seeds and cotton. Part of the improvement has been absorbed by increased charges for working. The Great Indian Peninsula Railway shows a decrease in net receipts of Rx. 80,000. There have been increased charges owing to renewals of engines, the fall in the rate of exchange, and payments to other lines of their shares of through traffic earnings.

State Railways, 1893-94.

In 1893–94 the gross receipts of State Railways are estimated at Rx. 512,100 more than the Revised Estimate of 1892-93. The most noticeable variations in net receipts, from the Revised Estimate of 1892–93, are as follows:—

	Rx.
East Indian	+45,000
Rajputana-Malwa	—35,000
Oudh and and Rohilkhand	+10,000
Indian Midland	+20,000
North Western	+75,000
Bengal-Nagpur	+35,000
South Indian	+17,500
Southern Mahratta	+18,000

The expectation of so considerable an improvement over the probable receipts of this year may seem sanguine. But the several increases have been taken either—

(1.) In consequence of additional mileage recently opened or to be opened next year; or

(2.) In the case of more recently opened lines, in the hope that the average increase of receipts secured in past years will continue in 1893-94; or

(3.) In the case of the older lines showing exceptionally bad results in 1892–93, by the expectation of a return to normal conditions in 1893–94;

and it is believed that they will be secured. The traffic on the Rajputana-Malwa

Malwa Railway during 1892–93 has been so specially favourable that it has not been considered prudent to anticipate such good results in 1893.

Guaranteed Railways, 1893–94.

The net traffic receipts of the Guaranteed Railways are taken at Rx. 3,235,000 or Rx. 25,000 below the Revised Estimate of 1892–93. The estimate for the Madras Railway is the same as the Revised Estimate for 1892–93. In the case of the Bombay Baroda Railway, it has not been considered prudent to anticipate so large a traffic as in 1892–93, but the reduction in earnings has been to a large extent counterbalanced by a reduction in expenses owing to the completion in 1892–93 of repairs and damages by floods, the net result being a decrease of Rx. 5,000 only. The net receipts of the Great Indian Peninsula Railway are estimated at Rx. 20,000 less than in 1892-93, in consequence of a larger provision for renewal of engines.

Irrigation.

84. The figures are—

	Actuals, 1889–90.	Actuals, 1890–91.	Actuals, 1891–92.	Budget, 1892–93.	Revised, 1892–93.	Budget, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue - - -	1,991,078	2,172,578	2,272,040	2,216,700	2,404,300	2,337,700
Expenditure - -	2,652,707	2,742,128	2,945,019	2,919,500	2,982,300	2,860,100
Net Expenditure -	661,629	569,550	672,979	702,800	578,000	522,400

Irrigation Revenue and Expenditure in 1892–93 and 1893–94.

The Revised Estimate of receipts is higher than the Budget Estimate for the current year by Rx. 187,600, the increase being due to extended irrigation in the North-Western Povinces and Oudh, the Punjab, Bombay, and Madras.

The decrease of Rx. 66,600 in the receipts for 1893–94, as compared with the Revised Estimate of the current year, is due mainly to the demand for water in the Punjab and North-Western Provinces and Oudh having fallen off considerably owing to abundant rain in the autumn of 1892, and partly also to the fact that the realisation of the current year in Bengal has been swollen by collection of arrears.

The decrease would have been larger but for an increase of Rx. 90,300 in Madras, due to new settlements and extension of irrigation.

Net Earnings of Major Irrigation Works.

The gross receipts, working expenses, and net earnings of major Irrigation works for the five years ending 1891–92, and the Revised and Budget Estimates for 1892–93 and 1893–94, are as follows:—

	Actuals.					Revised Estimate.	Budget Estimate.
	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct receipts - - - - -	950,961	1,061,802	1,132,584	1,284,683	1,404,737	1,487,200	1,323,700
Portion of land revenue due to irrigation	602,555	671,041	689,766	708,996	673,189	725,600	815,600
Total Revenue -	1,553,516	1,732,843	1,822,350	1,993,679	2,077,926	2,212,800	2,139,300
Working expenses - - - - -	677,607	721,676	727,558	758,413	761,445	790,600	776,100
Net Revenue - -	875,909	1,011,167	1,094,792	1,235,266	1,316,481	1,422,200	1,363,200

Financial Results in 1890–91 and 1891–92 of Irrigation Works for which Capital Accounts are kept.

Complete information is not available at present for the purpose of bringing out the general results to the end of 1893–94 of Irrigation works for which Capital and Revenue Accounts are kept, but the results obtained in 1890-91 (final) and in 1891–92 (approximately final) are given below :—

	Major Works.	Minor Works.	Total.
1890-91.			
CAPITAL OUTLAY.			
(Direct and Indirct.)	Rx.	Rx.	Rx.
During 1890-91	578,876	69,865	648,741
To end of 1890-91	27,325,317	4,294,993	31,620,310
REVENUE ACCOUNT.			
Gross Revenue	2,025,891	493,123	2,519,014
Maintenance and Working	790,583	273,113	1,063,696
Net Revenue	1,235,308	220,010	1,455,318
Interest	1,081,435		
Net Profit	153,873		
Percentage of net Revenue of the year on the Capital outlay to end of the year	4·52	5·12	4·60
1891-92.			
CAPITAL OUTLAY.			
(Direct and Indirect.)			
During 1891-92	859,239	75,333	934,572
To end of 1891-92	29,636,329	4,636,651	34,272,980
REVENUE ACCOUNT.			
Gross Revenue	2,108,788	452,037	2,560,825
Maintenance and Working	840,419	312,141	1,152,560
Net Revenue	1,268,369	139,896	1,408,265
Interest	1,109,673		
Net Profit	158,696		
Percentage of net Revenue of the year on Capital outlay to end of the year	4·28	3·02	4·11

BUILDINGS AND ROADS.

85. The figures are—

REVENUE.

	Actuals, 1889–90.	Actuals, 1890–91.	Actuals, 1891–92.	Budget, 1892–93.	Revised, 1892–93.	Budget, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military and Civil Works	650,398	649,289	627,124	606,400	639,100	623,900

EXPENDITURE.

	Actuals, 1889–90.	Actuals, 1890–91.	Actuals, 1891–92.	Budget, 1892–93.	Revised, 1892–93.	Budget, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works - -	1,138,463	1,220,676	1,214,518	1,183,800	1,190,200	1,199,700
Civil Works - -	4,273,726	4,510,231	4,994,234	4,736,300	4,737,200	4,890,900

Revenue.

The improvement in Revenue in the Revised Estimates is due mainly to the sale of certain ferry plant and stores in the North-Western Provinces and Oudh and to the sale of a Government building in Burma.

Expenditure.

The increase in Military Works expenditure in the Revised Estimates is due to large expenditure having been incurred in providing accommodation for troops in the Chin Hills. There is a decrease in Imperial Civil Works expenditure of Rx. 37,400, due mainly to transfer of grants to the head Minor Works and Navigation to provide for outlay on Famine Relief works in Upper Burma.

The Military Works Budget for 1893 94 provides for a small increase in expenditure, while the Civil Works Budget provides for an increased expenditure of Rx. 154,600, all of which is Provincial and Local, the Provincial balances, especially in Lower Burma and Assam, admitting of larger assignments for expenditure on public works.

Provincial Public Works Expenditure.

The figures for the Provincial portion of the Civil Works expenditure are—

	Actuals, 1889–90.	Actuals, 1890–91.	Actuals, 1891–29.	Budget, 1892–93.	Revised, 1892–93.	Budget, 1893–94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Provincial Civil Works Outlay - - -	1,945,626	2,188,276	2,461,115	2,198,500	2,191,500	2,280,600

Distribution of the Provincial Public Works Expenditure over the various classes of Works.

Full details of the proposed appropriation of the outlay provided for in the Estimates are not yet available at present, but a general idea can be gathered from the accounts of the past two years and the budget estimate of the current year. The figures are :—

	Actuals, 1890–91.	Actuals, 1891–92.	Budget, 1892–93.
	Rx.	Rx.	Rx.
Erection of new buildings - - - -	660,464	739,312	639,515
Construction of roads - - - -	269,824	287,676	208,240
Works of public improvement - - -	51,285	176,099	103,473
Repairs of buildings - - - - -	177,263	191,346	182,449
Repairs of roads - - - - -	459,831	473,929	467,802
Repairs of works of public improvement -	25,715	26,244	25,009
Establishment - - - - - -	464,611	453,075	488,692
Tools and plant - - - - -	26,816	28,004	34,700
Suspense - - - - - -	—5,477	32,071	8,500
Miscellaneous expenditure by Civil officers in charge of Public Works - - -	57,994	53,359	40,120
TOTAL - - -	2,188,276	2,461,115	2,198,500

Army.

86. The figures for Army Expenditure from 1884–85 are as follows:—

Years.	India.	England.	Exchange.	Total.
	Rx.	£.	Rx.	Rx.
1884-85	12,023,629	3,974,422	965,752	16,963,803
1885-86	15,247,088	3,689,380	1,161,311	20,097,779
1886-87	14,620,516	3,564,166	1,340,360	19,525,042
1887-88	15,104,908	3,741,015	1,572,011	20,417,934
1888-89	14,812,591	3,746,205	1,743,045	20,301,841
1889-90	14,944,095	3,957,703	1,776,016	20,677,814
1890-91	14,799,128	4,440,125	1,450,815	20,690,068
1891-92	15,741,062	4,559,513	1,980,026	22,280,601
1892-93 Budget	15,006,700	4,594,500	2,297,300	21,898,500
1892-93 Revised	15,522,200	5,022,300	3,013,400	23,557,900
1893-94	15,693,500	4,497,500	2,820,400	23,011,400

The variations in the figures for 1892–93 and 1893–94 are explained in paragraphs 53, 55, 63, and 65. Army Expenditure.

Special Defence Works.

87. The following table shows the Expenditure on "Special Defence Works":— Expenditure on Defence Works since their commencement.

	Rx.
Charged to 44—Military Works.	
To end of 1886–87	150,409
Charged to 47—Special Defence Works.	
1886–87	325,626
1887–88	456,017
1888–89	789,595
1889–90	689,481
1890–91	491,837
1891–92	604,848
1892–93 Budget Estimate	614,500
1892–93 Revised „	559,300
1893–94 Budget „	536,600

The anticipated short expenditure during the current year is attributable to the expenditure in England on stores and armaments having been over-estimated.

The Budget Estimate for 1893–94 is less than the Revised Estimate for 1892–93 by Rx. 22,700.

The total expenditure on Special Defence Works being estimated at Rx. 5,030,000, if the amounts shown above for 1892–93 and 1893–94 are spent, there will remain Rx. 426,287 to be incurred in 1894–95 and future years.

UPPER BURMA.

Cost of Upper Burma

88. The following tables give the Revenue, the Expenditure, and the net Expenditure, on account of Upper Burma, from the year following the annexation :—

Revenue.

	Land Revenue.	Other Civil Revenue.	State Railway Receipts.	Total.
	Rx.	Rx.	Rx.	Rx.
1886-87	167,200	55,300	—	222,500
1887-88	378,800	123,500	—	502,300
1888-89	436,000	284,600	31,900	752,500
1889-90	539,600	333,500	161,400	1,034,500
1890-91	616,000	319,400	193,300	1,128,700
1891-92	582,600	309,100	223,600	1,115,300
1892-93 (Revised)	710,000	410,100	22,500	1,142,600
1893-94 (Budget)	710,000	375,100	35,000	1,120,100

Expenditure.

	Police.	Other Civil Expenditure.	Railways (including Interest on Capital).	Military Works.	Civil Works.	Irrigation.	Army Special Expenditure.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1886-87	849,000	165,100	—	74,000	171,500	13,800	1,517,800	2,291,200
1887-88	709,200	265,700	—	314,800	343,000	12,600	1,475,300	3,120,600
1888-89	794,900	436,700	103,300	160,900	295,900	24,800	631,600	2,448,100
1889-90	861,700	393,700	218,700	142,500	296,800	19,200	435,800	2,368,400
1890-91	735,800	435,600	227,500	141,500	292,700	28,200	350,300	2,211,600
1891-92	684,600	467,000	243,300	152,200	336,100	100,800	529,200	2,507,200
1892-93 (Revised)	649,800	530,800	105,200	162,100	260,100	119,500	490,000	2,317,500
1893-94 (Budget)	659,800	573,700	124,000	150,000	300,000	50,000	505,000	2,362,500

Net Expenditure.

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93 (Revised).	1893-94 (Budget).
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
2,068,700	2,618,300	1,695,600	1,333,900	1,082,900	1,391,900	1,174,900	1,242,400

Section V.—EXPENDITURE NOT CHARGED TO REVENUE.

Capital Expenditure on Railway Construction.

89. The following table gives the figures of the Estimates for 1892–93 and 1893–94 for Capital Expenditure on Railways, exclusive of sums found by Local Governments out of Provincial resources, the amounts charged to the Famine Grant and to the head "37—Construction of Railways" being included for convenience, although charged to Revenue :—

	India.	England.	Exchange.	Total.
	Rx.	£.	Rx.	Rx.
1892–93, Budget Estimate - -	2,542,000	1,382,000	691,000	4,615,000
1892–93, Revised Estimate - -	2,880,300	1,068,000	640,800	4,589,100
1893–94, Budget Estimate - -	1,980,200	1,151,800	722,300	3,854,300

Of the totals shown above, the following amounts are taken as charges against the Famine Relief Grant, namely, in the Budget Estimate of 1892-93, Rx. 1,011,700 ; in the Revised Estimate, 1892-93, Rx. 993,900; and in 1893–94, Rx. 1,054,300.

The Capital Expenditure on Railways in 1892–93 will be less than the Budget Estimate by Rx. 25,900.

During the course of the year additional funds were allotted for the East Coast, Godhra-Rutlam, Tirhoot and East Indian Railways, but, on the other hand, the grant for the Assam-Bengal Railway was withdrawn on the transfer of that line to a Company, and the allotment was further reduced by the amount of the refund by that Company of the outlay incurred by the State in the previous year. The heaviest expenditure has been incurred on the East Coast, the Mu Valley, the Godhra-Rutlam, and the Mushkaf-Bolan lines. The Villupuram-Guntakal Section of the South Indian Railway, the Dharmaveram-Hindupur Extension, and the Barsoe-Kishengunge Branch, will be practically completed at the close of this year.

The provision for 1893–94 is less than the estimated expenditure during 1892-93 by Rx. 734,800. Large grants have been allotted to the East Coast, Mushkaf-Bolan, Mu Valley, Godhra-Rutlam, and Bareilly-Rampur-Moradabad Railways, but, owing to the reduced grant available, work on the Mari-Attock line has been partially suspended. The funds allotted will, it is anticipated, be sufficient to advance work on the Godhra-Rutlam Railway and on the Jherriah Extension of the East Indian Railway, so as to admit of the lines being opened before the close of the year. A considerable length of the East Coast line will also be advanced sufficiently to admit of its being opened for public traffic, and the Lucknow-RaiBareli line will be practically completed during the year.

Increase in the open mileage of Railway since 1880.

The following figures show the rate at which railways have been constructed at the cost of, or on the responsibility of, the Government since 1880 :—

Date.	Number of Miles Open.
31st March 1880 - - - - - - - - -	8,382
„ 1881 - - - - - - - - -	9,134
„ 1882 - - - - - - - - -	9,437
„ 1883 - - - - - - - - -	9,748
„ 1884 - - - - - - - - -	10,230
„ 1885 - - - - - - - - -	11,283
„ 1886 - - - - - - - -	11,634
„ 1887 - - - - - - - - -	12,536
„ 1888 - - - - - - - - -	13,448
„ 1889 - - - - - - - - -	14,184
„ 1890 - - - - - - - - -	14,832
„ 1891 - - - - - - - - -	15,621
„ 1892 - - - - - - - - -	16,018
„ 1893 (Estimate) - - - - - - -	16,440

The

Expenditure on Railway Construction since 1879–80.

The following table gives the total Capital Outlay on Railway Construction up to date :—

	State Railways.	State Railways Constructed through the Agency of Companies.	Guaranteed Railways.	Total.	Annual Progress.
To end of—	Rx.	£.	£.		
1879–80 - - - -	27,983,837	—	96,829,969	124,813,806	--
1880–81 - - - -	67,201,066	—	66,348,478	133,549,544	8,735,738*
1881–82 - - - -	70,546,309	—	67,021,756	137,568,065	4,018,521
1882–83 - - - -	72,776,870	468,270	67,431,448	140,676,588	3,108,523
1883–84 - - - -	76,629,723	704,155	68,769,369	146,103,247	5,426,659
1884–85 - - - -	81,365,833	3,126,906	69,904,427	154,397,166	8,293,919
1885–86 - - - -	90,839,553	4,775,059	67,883,682	163,498,294	9,101,128†
1886–87 - - - -	108,456,220	7,915,378	57,046,325	173,417,923	9,919,629‡
1887–88 - - - -	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888–89 - - - -	111,990,360	18,097,843	58,313,774	188,401,977	6,938,458
1889–90 - - - -	124,058,103	20,410,257	49,385,293	193,853,653	5,451,676
1890–91 - - - -	131,920,346	21,793,709	45,091,263	198,805,318	4,951,665§
1891–92 - - - -	135,398,034	22,709,508	45,137,155	203,244,697	4,439,379
1892–93, Revised - - -	140,121,534	23,681,708	45,172,655	208,975,897	5,731,200
1893–94, Budget - - -	144,050,934	25,223,208	45,672,955	214,947,097	5,971,200

* Includes Rx. 2,790,140 on account of past expenditure on the East Indian Railway, which must be deducted to arrive at the normal annual progress.

† Includes Rx. 294,987 on account of Eastern Bengal Railway.

‡ Includes Rx. 1,007,244 on account of Scinde Punjab and Delhi Railway Company.

§ Includes Rx. 207,104 on account of South Indian Railway Company.

Capital Expenditure on Irrigation Works.

90. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are :—

Actuals, 1889–90.	Actuals, 1890–91.	Actuals, 1891–92.	Budget, 1892–93.	Revised, 1892–93.	Budget, 1893–94.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
378,932	483,849	729,664	550,000	550,000	750,000

The Revised Estimate for the current year agrees with the Budget Estimate. The increase in provision for the coming year is due to its having been decided to augment the provision for irrigation works in certain Provinces, owing to the excellent financial results obtained from them.

The

The Capital outlay on Major Irrigation Works to end of 1891-92 amounted to Rx. 28,158,459. The principal works in progress are :—

Distribution over the several works of the Capital Expenditure on Irrigation.

Name of Work.	Provision during	
	1892-93.	1893-94.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	Rx.	Rx.
BENGAL:		
Orissa canals	37,800	42,500
Son canals	15,400	17,500
NORTH WESTERN PROVINCES AND OUDH:		
Ganges canal	13,500	19,100
Lower Ganges canal	17,100	35,100
PUNJAB:		
Western Jumna canal, including Sirsa Branch	75,800	90,300
Bari Doab canal	26,200	60,000
Sirhind canal	15,000	9,500
Chenab canal, including extension	153,000	180,000
MADRAS:		
Kistna Delta System	32,700	47,100
Periyar project	129,700	117,500
Other projects	51,800	156,300
	568,000	774,900
Deduct—outlay incurred from ordinary funds	18,000	24,900
TOTAL	550,000	750,000
Protective Irrigation Works	63,000	65,000
GRAND TOTAL	613,000	815,000

SECTION VI.—WAYS AND MEANS.—HOME TREASURY.

91. The Budget and Revised Estimates of the transactions of the Home Treasury for 1892-93 compare as follows :—

	Budget, 1892-93.	Revised, 1892-93.
Net Receipts.	£.	£.
Council Bills	17,000,000	17,200,000
3 per Cent. Stock issued	1,800,000	1,300,000
Capital Receipts from Railway Companies	1,788,200	1,547,700
Deposits and advances	4,600	—300
Add,—Opening Balance	3,261,050	4,122,626
TOTAL £.	23,853,850	24,170,026
Net Outgoings.		
Excess of Expenditure over Revenue	15,749,600	16,352,200
Capital expenditure of Government in England	1,385,700	1,076,200
Permanent Debt—		
Discharge of Oudh and Rohilkhund Railway Debentures	1,770,300	1,770,300
Discharge of South Indian Railway Debentures	150,000	150,000
5 per Cent. and 4 per Cent. Stock discharged	—	900
Issues to Railway Companies on Capital Account	1,430,300	950,600
On account of remittance from India	1,191,800	1,267,000
Add,—Closing Balance	2,176,150	2,602,826
TOTAL £.	23,853,850	24,170,026

1892-93, Council Bills.

The total estimate of the Secretary of State's drawings for the two years 1892–93 and 1893–94 is 35,900,000*l.* To reduce to some extent the very large drawings in 1893–94, the Secretary of State has raised the drawings of the current year above the Budget Estimate of 17,000,000*l.*, and it is now expected that 17,200,000*l.* will be drawn in 1892–93.

Sterling loans in 1892–93.

The Southern Mahratta Railway Company Debentures for 600,000*l.*, which it was intended, as stated in paragraph 99 of the last Financial Statement, to discharge on 31st March 1892 were renewed. The Secretary of State was consequently able to reduce the amount of the sterling loan of the year from 1,800,000*l.* to 1,300,000*l.* The loan was issued at an average price of 96*l.* 18*s.* 4½*d.* per cent.

1892-93, Capital transactions with Railway Companies.

92. The Capital transactions with the Railway Companies vary with the changes in the programmes of the Companies. The Estimates for 1892–93 as now prepared show an increase in the net receipts from the Companies of 239,200*l.* The following statement shows the details of the transactions:—

	Budget.	Revised.
RECEIPTS.		
On account of Subscribed Capital:	£.	£.
State:		
Bengal-Assam	1,500,000	1,179,000
Guaranteed:		
Great Indian Peninsula Railway	90,400	259,600
Madras Railway	197,800	100,000
On account of Transfer and Miscellaneous Refunds	—	9,100
TOTAL £.	1,788,200	1,547,700
ISSUES.		
For discharge of Debentures:		
Guaranteed:		
Great Indian Peninsula Railway	40,400	—
Madras Railway	97,800	—
For Stores, Establishment Charges, &c.:		
State:		
Bengal-Assam Railway	300,000	194,100
Bengal-Nagpur Railway	207,500	118,200
Indian Midland Railway	64,700	54,600
Southern Mahratta Railway	53,300	33,100
Other Railways	9,600	7,800
Guaranteed:		
Bombay Baroda and Central India Railway	120,000	122,700
Great Indian Peninsula Railway	435,000	352,800
Madras Railway	102,000	67,300
TOTAL £.	1,430,300	950,600

The Assam-Bengal Railway Company was expected to raise its whole capital of 1,500,000*l.* in 1892–93; 102,905*l.* was, however, paid in March 1892, and only 1,179,000*l.* is expected to be paid this year, leaving 218,095*l.* to be paid hereafter. The receipts from the Great Indian Peninsula Railway are now expected to exceed the Budget Estimate by 169,200*l.*, fresh Capital having

having been raised to the extent of 209,600*l.* in excess of the Estimate, while debentures for 40,400*l.* were renewed instead of being replaced by fresh capital. The reduction of 97,800*l.* in the Capital receipts from the Madras Railway Company represents the value of debentures renewed instead of being replaced.

The payments for discharge of debentures of the Great Indian Peninsula and Madras Railways, provided for in the Budget, were not required, owing to the renewal of the debentures, as already explained. The issues to the Companies for Expenditure depend necessarily on their actual requirements, which are not always foreseen with accuracy.

1892-93, Deposits and Advances.

The "Deposits and Advances" in 1892-93 are now expected to result in a net payment of 300*l.* instead of a net receipt of 4,600*l.*, owing to smaller recoveries and larger advances on account of Expenditure in England on Defence works at Aden recoverable from the Imperial Government.

1892-93, Remittances to India.

There has been a large increase in the family remittances from India in 1892-93, owing to the fall of the market rate of exchange considerably below the rate fixed for the year for the adjustment of such transactions, but this increase was partially counterbalanced by a falling-off in the remittances by Money Orders. The net remittances from India were also affected by larger repayments in England of advances on account of emigration of coolies and supplies to Her Majesty's ships of the East India Station, &c.

93. The following is the Budget Estimate of the Ways and Means of the Home Treasury for 1893-94:—

	Budget. 1893-94.
Net Receipts.	£.
Council Bills	18,700,000
Three per Cent. Stock to be issued	1,300,000
Capital Receipts from Railway Companies	1,420,000
Deposits and advances	2,200
Add—Opening Balance	2,602,826
TOTAL £.	24,025,026
Net Outgoings.	
Excess of expenditure over revenue	15,650,300
Capital expenditure of Government in England	1,160,600
Permanent Debt:—	
Discharge of Oudh and Rohilkhund Railway Debentures	729,000
South Indian Railway Debentures	520,200
Issues to Railway Companies on Capital Account	2,609,200
On account of remittances from India	1,383,200
Add—Closing Balance	1,972,526
TOTAL £.	24,025,026

1893-94, Council Bills.

It is now estimated that the drawings of the Secretary of State in 1893-94 will be 18,700,000*l.* The Budget Estimate of the current year provided for drawings amounting to 17,000,000*l.*

Capital transactions with Railway Companies.

The very large increase next year is almost fully explained by the variations in the capital transactions of Railway Companies in the two years. In the last Financial Statement, credit was taken for a net receipt in 1892-93 from Railway Companies of 357,000*l.*, whereas, according to the present Statement, there will be a net payment to the Companies in 1893-94 of 1,189,200*l.*

Sterling loan in 1893-94.

It is the present intention of the Secretary of State to raise a loan of 1,300,000*l.* in 1893-94 to be applied to the discharge of 729,000*l.* Oude and Rohilkund Railway Debentures, and 520,200*l.* South Indian Railway Debentures falling due during the course of the year.

It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme.

INDIA.

Ways and Means in India.

94. The following is the usual Statement of the Ways and Means Estimate of India :—

	1892-93.		1893-94.
	Budget.	Revised.	Budget.
NET RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of revenue in India over the expenditure charged against it	23,771,000	25,081,700	23,869,800
2. Public Loan	—	—	3,000,000
3. Loan from Rampur State	250,000	250,000	220,000
4. Increase of the Unfunded Debt—mostly Savings Banks Deposits	869,000	1,056,100	882,200
5. Other Items	421,500	1,406,400	695,500
6. *For remittance to Secretary of State*	1,175,700	1,208,000	1,374,200
Add—Opening Balance	16,750,044	17,287,005	15,204,205
TOTAL	43,237,244	46,289,205	45,245,905
NET OUTGOINGS.			
7. Expenditure charged to Provincial Balances	1,161,700	363,800	751,200
8. Capital Expenditure of Government in India	1,956,500	2,264,800	1,661,600
9. Loans to Municipalities, &c.	611,500	842,700	*—288,200*
10. *Issues on Capital Account to Railway Companies*	408,500	*—29,400*	376,400
11. Council Bills—*Sterling Amount*	17,166,500	17,301,300	18,522,100
12. Ditto Exchange	8,633,700	10,341,800	11,579,700
Add—Closing Balance	13,298,844	15,204,205	12,643,105
TOTAL	43,237,244	46,289,205	45,245,905

The headings in *italics* are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

8. Ways and Means in India in 1892-93. Main features.

95. We expect to close the year 1892-93 with a cash balance of Rx. 15,204,205 against 13,298,844 taken in the Budget Estimates of the year, being an improvement of Rx. 1,905,361. The more important items of variation from the Budget Estimates are :—

On

On the one hand, an increase of Rx. 1,842,900 in the payments of Council Bills. For the bulk of this the fall in exchange is responsible, the sterling drawings having been increased by 200,000*l.* only.

And, on the other hand, an increase in the net revenue in India of Rx. 1,310,700, a reduction in the drawings of Provincial Governments on their accumulated balances of Rx. 797,900, a net receipt from Railway Companies of Capital Account of Rx. 29,400 instead of the net payment of Rx. 408,500 which was anticipated, an increase in the opening balance of Rx. 536,961, and other improvements in the net cash receipts which, though large in the aggregate, would require too much detail to be explained here.

Ways and Means in India in 1893–94. Main features.

96. In 1893–94 we have to provide for the payment of Council Bills Rx. 4,301,600 more than was required in the Budget Estimate of 1892–93, about one-half of this being caused by the increase in the sterling drawings and one-half by the fall in the rate of exchange.

To meet this very heavy demand on our cash balances, we have a repayment of a loan of Rx. 616,100 by the Bombay Port Trust, a reduction of Rx. 410,500 in the excess of Provincial and Local Expenditure over Revenue, and some other improvements in net cash receipts.

For the remainder of the increased demand on the balances provision has been made by the entry of a loan of Rx. 3,000,000.

Council Bills, 1893-94.

97. As already explained in paragraphs 35 and 93, the increase in the amount of the Bills of the Secretary of State is not due to any increase in the sterling expenditure of the Government of India, but to the fact that, whereas the Secretary of State this year received from Railway Companies on Capital Account more than he paid, the reverse will be the case in 1893–94.

Public Loan

98. No public loan has been raised in India since 1889–90. The present estimates provide for a loan of three crores in 1893–94. But the Government of India are unable to say whether this is the exact amount that will be raised, and full liberty is reserved, as usual, to modify the present estimates to any extent that may be considered expedient, to increase or reduce the amount of the loan if necessary, and not to issue a loan at all if it should be found that none is required.

Savings Banks.

99. The following are the usual details of the transactions of Savings Banks during the last few years :—

Year.	Net Additions to Deposits (Cash).	Interest.	Total Addition.
	Rx.	Rx.	Rx.
1887–88 - - - -	656,300	224,000	880,300
1888–89 - - - -	685,200	261,800	947,000
1889–90 - - - -	—362,900	272,200	—90,700
1890–91 - - - -	250,700	279,700	530,400
1891–92 - - -	517,900	306,200	824,100
1892–93 Budget - -	459,400	333,800	793,200
1892–93 (Revised) - -	636,800	340,400	977,200
1893–94 Budget - -	438,600	372,400	811,000

The Post Office Savings Banks deposits continue to increase. The Budget Estimate for 1893-94 is taken at about the same amount as in that of 1892-93.

Loans to Municipalities, &c.

100. As stated in paragraphs 34 and 75, the Bombay Port Trust have taken advantage of the favourable state of the money market to raise a 4 per cent. public loan to repay Government the balance of a 4½ per cent. loan of Rx. 616,100. Excluding this special receipt in 1893–94, the net amount of advances in 1893–94 is taken at Rx. 327,900, against Rx. 611,500 entered in the Estimate of 1892-93. The gross amount placed at the disposal of Local Governments and Administrations for advances to Local Bodies, etc., in 1893–94 is Rx. 608,200, being Rx. 54,700 less than the amount entered in the Budget Estimate of the current year. Larger amounts, if available, could be advantageously allotted for advances and loans to cultivators and municipalities, but unfortunately the state of the Government balances does not permit of further amounts being granted at present. The large excess over the Budget of the amount entered in the Revised Estimate of 1892–93 on account of loans to municipalities, etc., is due chiefly to an additional loan having been sanctioned during the year for the Kidderpore Docks, and also to increased advances to agriculturists in Madras and Bombay.

Capital of Railway Companies.

101. The capital transactions of Railway Companies in 1892–93 are now expected to produce a net receipt in India of Rx. 29,400, instead of a net payment of Rx. 408,500 provided in the Budget Estimate. This is due generally to smaller withdrawals by the companies, and to some extent to the receipt from the Mysore Durbar of Rx. 44,300, being the value of the Nanjangod extension of the Mysore Railway.

Cash balances.

102. The current year is now expected to close with a cash balance of Rx. 15,204,205, and for 1893–94 a closing balance of Rx. 12,643,105 is taken. The estimated transactions of the year thus result in a reduction in the balances of Rx. 2,561,100.

Section VII.—SUMMARY.

103. The principal features in this Statement are :—

(*a*) The Accounts of 1891–92 have closed with a surplus of Rx. 467,535.

(*b*) The Revised Estimates of 1892–93 show a deficit of Rx.1,081,900, against the surplus of Rx. 146,600 shown in the Budget Estimates of the year. The sterling Expenditure has considerably exceeded the Budget Estimates ; the expenditure in India has on the whole been less than the Estimates, a considerable increase in Military Expenditure having been more than counterbalanced by a large saving in Opium Expenditure in consequence of the failure of the crop : the Revenue has shown satisfactory progress. If the rate of exchange taken in the Budget Estimate, 1*s.* 4*d.* the rupee, had been realised, there would have been a surplus somewhat higher than that shown in the Budget Estimates. But the fall in the rate of exchange to 1*s.* 3*d.* has caused an increase of Expenditure of Rx. 1,635,300, and converted the surplus into a heavy deficit.

(*c*) The Budget Estimates of 1893–94 show a deficit of Rx. 1,595,100.

(*d*) The main cause of the deficit of Rx. 1,595,100 is the fall in the rate of exchange. The currency question is now under the consideration of the Secretary of State. Till he has decided what action, if any, should be taken in regard to the currency, it is impossible to say whether the deficit in the coming year will be of the amount shown in the Budget Estimate, or whether it will be largely increased, or will disappear and become a surplus. The decision of the Secrerary of State is expected to be not much longer delayed, and, in the circumstances just stated, the Government of India have postponed for the present the determination of the measures to be taken to place the finances in equilibrium.

(*e.*) The

(*e*) The rate of exchange is taken at 1*s.* 2$\frac{1}{2}$*d.*, and at that rate the direct addition to the expenditure caused by the fall from 1*s.* 4*d.* is estimated at Rx. 1,989,400.

(*f*) The sterling Expenditure will be somewhat less than in the Budget Estimate of 1892–93. The Expenditure in India will, on the other hand, be considerably higher. The estimate of net revenue from Opium is taken at Rx. 5,061,200, being lower than the amount taken for any of the last 22 years. A substantial improvement in Railway Revenue and in the Revenues generally is anticipated.

(*g*) The Capital Expenditure on Railways and Irrigation Works, not charged against Revenue, is estimated at Rx. 3,986,700 in 1893–93, and at Rx. 3,550,000 in 1893–94. These sums are in addition to Rx. 1,215,400 charged against Revenue and the Famine Grant in 1892–93, and Rx. 1,119,300 charged against the Famine Grant in 1893–94.

(*h*) It is expected that the Secretary of State will in 1893–94 sell Council Bills to the amount of 18,700,000*l.*, and raise a loan of 1,300,000*l.* for the discharge of Railway Debentures. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loan, as he may find occasion.

(*i*) The Estimates provide for the issue of a loan in India of Rx. 3,000,000. Full liberty is, however, reserved to the Government of India to raise a smaller or a larger loan, or not to raise a loan at all if it should appear later that none is required.

(*j*) The dominant factor influencing the financial position of India at the present time is the rate of Exchange. If that rate rises as high as 1*s.* 4*d.*, the deficit shown in the Budget Estimates will disappear. If it falls still further, the deficit will be further increased; it is impossible for the Government of India to decide what measures should be taken for the restoration of financial equilibrium, until the Home authorities have given their decision on the currency question.

D. Barbour.

Calcutta, 23rd March 1893.

APPENDIX.

ACCOUNTS AND ESTIMATES.

ACCOUNTS - - - - - - - 1891-92.

REVISED ESTIMATES - - - 1892-93.

BUDGET ESTIMATES - - - 1893-94.

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GENERAL STATEMENT of the Accounts and Estimates of the Government of India,

	For Details, *vide* Statement.	RECEIPTS.			
		Accounts, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
REVENUE:		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:					
Land Revenue	A.	23,965,774	24,675,500	24,857,600	25,157,200
Opium	—	8,012,380	7,634,600	7,966,500	7,316,200
Salt	—	8,636,182	8,544,700	8,648,600	8,587,800
Stamps	—	4,262,156	4,229,600	4,458,200	4,434,100
Excise	—	5,117,264	5,102,400	5,203,600	5,145,900
Other Heads	—	9,523,293	9,681,600	9,802,500	9,849,300
TOTAL, PRINCIPAL HEADS	—	59,517,049	59,868,400	60,937,000	60,490,500
Interest	A.	879,443	911,000	868,600	893,600
Post Office, Telegraph, and Mint	„	2,575,736	2,618,000	2,755,500	2,720,800
Receipts by Civil Departments	„	1,656,157	1,615,800	1,660,800	1,635,500
Miscellaneous	„	897,284	959,900	898,400	982,900
Railways	„	19,938,046	18,832,700	19,064,200	19,551,700
Irrigation	„	2,272,040	2,216,700	2,404,300	2,337,700
Buildings and Roads	„	627,124	606,400	639,100	623,900
Receipts by Military Department	„	780,404	739,000	793,300	769,100
TOTAL REVENUE	—	89,143,283	88,367,900	90,021,200	90,005,700
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net incurred)	C.	3,038,293	127,700	—	3,265,800
Unfunded Debt (net incurred)	„	899,359	869,000	1,056,100	882,200
Deposits and Advances (net)	„	1,480,280	—	454,100	—
Loans and Advances by Imperial Government (net Receipts)	„	—	—	—	564,400
Capital of Railway Companies (net Receipts)	„	—	—	626,500	—
Remittances (net)	„	116,140	—	649,500	—
Secretary of State's Bills drawn	„	16,093,854	17,000,000	17,200,000	18,700,000
TOTAL RECEIPTS	—	110,771,209	106,364,600	110,007,400	113,418,100
Balance on 1st April—India	—	17,876,244	16,750,044	17,287,005	15,204,205
England	—	3,835,050	3,261,050	4,122,626	2,602,826
GRAND TOTAL	—	132,482,503	126,375,694	131,417,031	131,225,131

Fort William, Finance and Commerce Department,
23rd March 1893.

H. G. Cowie,
Deputy Comptroller General.

REVENUE and EXPENDITURE, and RECEIPTS and DISBURSEMENTS, of the
in INDIA and in ENGLAND.

	For Details *vide* Statement.	DISBURSEMENTS.			
		Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
EXPENDITURE:		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B.	9,547,162	10,286,600	9,463,600	10,387,300
Interest	„	4,315,176	3,977,100	4,343,200	4,065,900
Post Office, Telegraph, and Mint	„	2,429,188	2,547,900	2,528,400	2,609,300
Salaries and Expenses of Civil Departments	„	13,853,842	14,132,500	14,344,100	14,472,000
Miscellaneous Civil Charges	„	5,046,622	5,170,900	5,559,100	5,538,100
Famine Relief and Insurance	„	1,268,319	1,206,700	1,133,700	1,159,800
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	„	163,233	301,500	292,900	75,100
Railway Revenue Account	„	20,253,910	20,407,200	20,775,000	21,545,800
Irrigation	„	2,945,019	2,919,500	2,982,300	2,860,100
Buildings and Roads	„	6,208,752	5,920,100	5,927,400	6,090,600
Army Services	„	22,280,601	21,898,500	23,557,900	23,011,400
Special Defence Works	„	604,848	614,500	559,300	536,600
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL	–	88,916,672	89,383,000	91,466,900	92,352,000
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B.	178,637	—	100,500	—
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	„	—419,561	— 1,161,700	— 464,300	—751,200
TOTAL EXPENDITURE charged against REVENUE	–	88,675,748	88,221,300	91,103,100	91,600,800
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works	End of B.	3,500,000	4,035,000	3,986,700	3,550,000
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net Discharged)	C.	—	—	376,200	—
Deposits and Advances (net)	„	—	799,700	—	1,085,800
Loans and Advances by Imperial Government (net Advances)	„	488,787	178,800	340,500	—
Loans and Advances by Provincial Governments	„	465,405	432,700	502,200	276,200
Capital of Railway Companies (net Payments)	„	1,146,392	50,600	—	1,565,600
Remittances (net)	„	—	16,100	—	9,000
Secretary of State's Bills paid	„	16,796,540	17,166,500	17,301,300	18,522,100
TOTAL DISBURSEMENTS	–	111,072,872	110,900,700	113,610,000	116,609,500
Balance on 31st March—India	–	17,287,005	13,298,844	15,204,205	12,643,105
England	–	4,122,626	2,176,150	2,602,826	1,972,526
GRAND TOTAL	–	132,482,503	126,375,694	131,417,031	131,225,131
		Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue		89,143,283	88,367,900	90,021,200	90,005,700
Expenditure chargeable thereon		88,675,748	88,221,300	91,103,100	91,600,800
Surplus (+) or Deficit (—)		+ 467,535	+ 146,600	— 1,081,900	— 1,595,100

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

HEADS OF REVENUE.	ACCOUNTS, 1891–92.					REVISED	
	India.		England.	Exchange.* 1 *s.* 4·733 *d.*	Total.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
PRINCIPAL HEADS OF REVENUE:	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I.—Land Revenue	14,484,609	9,481,165	- -	- -	23,965,774	15,869,900	8,987,700
II.—Opium	8,012,380	- -	- -	- -	8,012,380	7,966,500	- -
III.—Salt	8,607,619	28,563	- -	- -	8,636,182	8,617,400	31,200
IV.—Stamps	1,248,783	3,013,373	- -	- -	4,262,156	1,176,500	3,281,700
V.—Excise	3,826,759	1,290,505	- -	- -	5,117,264	3,941,800	1,261,800
VI.—Provincial Rates	657	3,502,180	- -	- -	3,502,837	600	3,645,100
VII.—Customs	1,686,126	15,162	- -	- -	1,701,288	1,600,000	16,800
VIII.—Assessed Taxes	946,701	706,122	- -	- -	1,652,823	966,400	716,700
IX.—Forest	752,164	738,418	- -	- -	1,490,582	947,600	680,000
X.—Registration	201,209	198,593	- -	- -	399,802	216,700	214,000
XI.—Tributes from Native States	775,961	- -	- -	- -	775,961	798,600	- -
Total	40,542,968	18,974,081	- -	- -	59,517,049	42,102,000	18,835,000
XII.—INTEREST	685,173	110,415	58,466	25,389	879,443	708,300	121,900
POST OFFICE, TELEGRAPH, AND MINT:							
XIII.—Post Office	1,438,589	7,766	- -	- -	1,446,355	1,483,900	7,500
XIV.—Telegraph	900,927	415	12,545	5,448	919,335	922,500	- -
XV.—Mint	210,046	- -	- -	- -	210,046	326,400	- -
Total	2,549,562	8,181	12,545	5,448	2,575,736	2,732,800	7,500
RECEIPTS BY CIVIL DEPARTMENTS:							
XVI.—Law and Justice { Courts	24,153	351,690	- -	- -	375,843	27,300	349,600
XVI.—Law and Justice { Jails	39,728	271,569	- -	- -	311,297	41,300	261,300
XVII.—Police	19,924	361,616	- -	- -	381,540	18,600	367,900
XVIII.—Marine	90,526	131,888	- -	- -	222,414	103,100	127,300
XIX.—Education	1,086	210,638	- -	- -	211,724	1,300	207,400
XX.—Medical	347	59,447	2,309	1,003	63,106	400	62,900
XXI.—Scientific and other Minor Departments.	10,055	79,452	506	220	90,233	10,000	77,400
Total	185,819	1,466,300	2,815	1,223	1,656,157	202,000	1,453,800
MISCELLANEOUS:							
XXII.—Receipts in aid of Superannuation, &c.	165,495	51,728	100,605	43,689	361,517	153,100	45,900
XXIII.—Stationery and Printing	26,052	57,356	- -	- -	83,408	30,900	49,600
XXIV.—Exchange	31,529	- -	- -	- -	31,529	57,800	- -
XXV.—Miscellaneous	107,839	294,993	12,549	5,449	420,830	94,200	293,200
Total	330,915	404,077	113,154	49,138	897,284	336,000	388,700
RAILWAYS:							
XXVI.—State Railways (Gross Receipts)	14,323,729	2,087,875	230	100	16,411,934	14,747,700	1,031,400
XXVII.—Guaranteed Companies (Net Traffic Receipts).	3,493,118	- -	- -	- -	3,493,118	3,260,000	- -
XXVIII.—Subsidised Companies (Repayment of Advances of Interest).	31,567	- -	995	432	32,994	23,500	- -
Total	17,848,414	2,087,875	1,225	532	19,938,046	18,031,200	1,031,400
IRRIGATION:							
XXIX.—Major Works: Direct Receipts	662,793	741,944	- -	- -	1,404,737	753,900	733,300
Portion of Land Revenue due to Irrigation.	673,189	- -	- -	- -	673,189	725,600	- -
XXX.—Minor Works and Navigation	46,337	147,777	- -	- -	194,114	44,100	147,400
Total	1,382,319	889,721	- -	- -	2,272,040	1,523,600	880,700
BUILDINGS AND ROADS:							
XXXI.—Military Works	49,794	- -	- -	- -	49,794	42,500	- -
XXXII.—Civil Works	11,800	526,523	27,197	11,810	577,330	12,100	540,700
Total	61,594	526,523	27,197	11,810	627,124	54,600	540,700
RECEIPTS BY MILITARY DEPARTMENT:							
XXXIII.—Army: Effective	653,700	- -	35,211	15,291	704,202	673,100	- -
Non-effective	65,723	- -	7,306	3,173	76,202	59,700	- -
Total	719,423	- -	42,517	18,464	780,404	732,800	- -
TOTAL REVENUES	64,306,187	24,467,173	257,919	112,004	89,143,283	66,423,300	23,259,700

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

TIMATE, 1892-93.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1892–93.	BUDGET ESTIMATE, 1893–94.					Increase + Decrease — of Budget, 1893–94, as compared with Budget Estimate, 1892–93.	Increase + Decrease — of Budget, 1893–94, as compared with Revised Estimate, 1892–93.
				India.						
England.	Exchange.* 1 *s.* 3 *d.*	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange.* 1 *s.* 2⅞ *d.*	TOTAL.		
£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
- -	- -	24,857,600	+ 182,100	16,065,600	9,091,600	- -	- -	25,157,200	+ 481,700	+ 299,600
- -	- -	7,966,500	+ 331,900	7,316,200	- -	- -	- -	7,316,200	— 318,400	— 650,300
- -	- -	8,648,600	+ 103,900	8,556,600	31,200	- -	- -	8,587,800	+ 43,100	— 60,800
- -	- -	4,458,200	+ 228,600	1,173,000	3,261,100	- -	- -	4,434,100	+ 204,500	— 24,100
- -	- -	5,203,600	+ 101,200	3,898,500	1,247,400	- -	- -	5,145,900	+ 43,500	— 57,700
- -	- -	3,645,700	+ 22,600	4,800	3,702,300	- -	- -	3,707,100	+ 84,000	+ 61,400
- -	- -	1,616,800	— 75,000	1,648,700	16,500	- -	- -	1,665,200	— 26,600	+ 48,400
- -	- -	1,683,100	+ 37,900	966,200	721,000	- -	- -	1,687,200	+ 42,000	+ 4,100
- -	- -	1,627,600	+ 60,400	913,600	675,200	- -	- -	1,588,800	+ 21,600	— 38,800
- -	- -	430,700	+ 38,500	216,200	213,100	- -	- -	429,300	+ 37,100	— 1,400
- -	- -	798,600	+ 36,500	771,700	- -	- -	- -	771,700	+ 9,600	— 26,900
- -	- -	60,937,000	+ 1,068,600	41,531,100	18,959,400	- -	- -	60,490,500	+ 622,100	— 446,500
24,000	14,400	868,600	— 42,400	721,600	139,500	20,000	12,500	893,600	— 17,400	+ 25,000
- -	- -	1,491,400	— 7,000	1,531,400	7,400	- -	- -	1,538,800	+ 40,400	+ 47,400
9,500	5,700	937,700	+ 45,100	942,500	- -	5,500	3,500	951,500	+ 58,900	+ 13,800
- -	- -	326,400	+ 99,400	230,500	- -	- -	- -	230,500	+ 3,500	— 95,900
9,500	5,700	2,755,500	+ 137,500	2,704,400	7,400	5,500	3,500	2,720,800	+ 102,800	— 34,700
- -	- -	376,900	+ 12,400	23,800	353,400	- -	- -	377,200	+ 12,700	+ 300
- -	- -	302,600	— 8,000	45,300	267,000	- -	- -	312,300	+ 1,700	+ 9,700
- -	- -	386,500	+ 20,000	15,200	355,600	- -	- -	370,800	+ 4,300	— 15,700
- -	- -	230,400	+ 10,900	86,000	126,600	- -	- -	212,600	— 6,900	— 17,800
- -	- -	208,700	— 4,800	1,500	210,200	- -	- -	211,700	— 1,800	+ 3,000
2,600	1,600	67,500	+ 3,300	500	62,500	2,000	1,300	66,300	+ 2,100	— 1,200
500	300	88,200	+ 11,200	7,700	76,400	300	200	84,600	+ 7,600	— 3,600
3,100	1,900	1,660,800	+ 45,000	180,000	1,451,700	2,300	1,500	1,635,500	+ 19,700	— 25,300
101,000	60,600	360,600	+ 6,700	144,000	43,500	97,900	61,400	346,800	— 7,100	— 13,800
- -	- -	80,500	+ 6,500	32,400	50,400	- -	- -	82,800	+ 8,800	+ 2,300
- -	- -	57,800	— 120,700	180,000	- -	- -	- -	180,000	+ 1,500	+ 122,200
7,600	4,500	399,500	+ 46,000	86,100	283,100	2,500	1,600	373,300	+ 19,800	— 26,200
108,600	65,100	898,400	— 61,500	442,500	377,000	100,400	63,000	982,900	+ 23,000	+ 84,500
200	100	15,779,400	+ 235,500	15,238,200	1,053,000	200	100	16,291,500	+ 747,600	+ 512,100
- -	- -	3,260,000	- -	3,235,000	- -	- -	- -	3,235,000	— 25,000	— 25,000
800	500	24,800	— 4,000	23,600	- -	1,000	600	25,200	— 3,600	+ 400
1,000	600	19,064,200	+ 231,500	18,496,800	1,053,000	1,200	700	19,551,700	+ 719,000	+ 487,500
- -	- -	1,487,200	+ 164,000	628,700	695,000	- -	- -	1,323,700	+ 500	— 163,500
- -	- -	725,600	+ 21,200	815,600	- -	- -	- -	815,600	+ 111,200	+ 90,000
- -	- -	191,500	+ 2,400	46,300	152,100	- -	- -	198,400	+ 9,300	+ 6,900
- -	- -	2,404,300	+ 187,600	1,490,600	847,100	- -	- -	2,337,700	+ 121,000	— 66,600
- -	- -	42,500	+ 400	42,700	- -	- -	- -	42,700	+ 600	+ 200
27,400	16,400	596,600	+ 32,300	12,400	521,800	28,900	18,100	581,200	+ 16,900	— 15,400
27,400	16,400	639,100	+ 32,700	55,100	521,800	28,900	18,100	623,900	+ 17,500	— 15,200
29,000	17,400	719,500	+ 46,800	651,000	- -	26,200	16,400	693,600	+ 20,900	— 25,900
8,800	5,300	73,800	+ 7,500	60,900	- -	9,000	5,600	75,500	+ 9,200	+ 1,700
37,800	22,700	793,300	+ 54,300	711,900	- -	35,200	22,000	769,100	+ 30,100	— 24,200
211,400	126,800	90,021,200	+ 1,653,300	66,334,000	23,356,900	193,500	121,300	90,005,700	+ 1,637,800	— 15,500

B.—STATEMENT of the EXPENDITURE chargeable on th

HEADS OF EXPENDITURE.	ACCOUNTS, 1891-92.					REVISED
	India.		England.	Exchange.* 1 *s.* 4·733 *d.*	TOTAL.	India.
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
DIRECT DEMANDS ON THE REVENUES:	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1.—Refunds and Drawbacks	179,543	74,810	- -	- -	254,353	183,300	74,600
2.—Assignments and Compensations	571,725	960,135	- -	- -	1,531,860	540,000	977,500
Charges in respect of Collection, viz.:							
3.—Land Revenue	356,551	3,477,542	720	313	3,835,126	370,400	3,584,700
4.—Opium (including Cost of Production)	1,860,772	- -	726	315	1,861,813	1,593,900	- -
5.—Salt (including Cost of Production)	443,444	14,514	750	326	459,034	398,800	65,400
6.—Stamps	669	88,862	34,105	14,811	138,447	— 25,800	116,000
7.—Excise	142,120	47,901	53	23	190,097	147,400	46,700
8.—Provincial Rates	- -	58,703	- -	- -	58,703	- -	58,300
9.—Customs	52,262	84,052	34	15	136,363	52,600	87,200
10.—Assessed Taxes	15,327	14,250	- -	- -	29,577	15,200	15,200
11.—Forest	394,809	448,053	742	322	843,926	494,900	398,000
12.—Registration	104,386	103,477	- -	- -	207,863	106,600	105,500
Total	4,121,608	5,372,299	37,130	16,125	9,547,162	3,877,300	5,529,100
INTEREST:							
13.—Interest on Debt † other than that charged to Railways and Irrigation Works.	— 22,177	76,545	2,639,288	1,146,144	3,839,800	— 162,300	95,900
14.—Interest on other Obligations	472,820	2,474	57	25	475,376	512,700	3,200
Total	450,643	79,019	2,639,345	1,146,169	4,315,176	350,400	99,100
POST OFFICE, TELEGRAPH, AND MINT:							
15.—Post Office	1,242,030	113,179	96,321	41,829	1,493,359	1,281,300	114,500
16.—Telegraph	611,552	385	158,118	68,665	838,720	635,500	- -
17.—Mint	80,809	- -	11,365	4,935	97,109	95,800	- -
Total	1,934,391	113,564	265,804	115,429	2,429,188	2,012,600	114,500
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:							
18.—General Administration	607,194	826,229	249,532	108,362	1,791,317	615,700	856,300
19.—Law and Justice { Courts	109,603	2,729,488	639	277	2,840,007	115,400	2,758,000
19.—Law and Justice { Jails	153,514	746,218	- -	- -	899,732	157,200	759,200
20.—Police	775,529	3,093,081	- -	- -	3,868,610	704,300	3,151,700
21.—Marine (including River Navigation)	278,821	157,732	133,447	57,951	627,951	332,600	147,400
22.—Education	22,549	1,399,770	1,727	750	1,424,796	23,100	1,420,100
23.—Ecclesiastical	161,014	- -	406	176	161,596	167,800	- -
24.—Medical	35,808	839,599	6,468	2,809	884,684	38,600	881,300
25.—Political	674,130	56,568	25,806	11,207	767,711	713,600	75,300
26.—Scientific and other Minor Departments	388,606	155,958	29,893	12,981	587,438	243,800	158,500
Total	3,206,768	10,004,643	447,918	194,513	13,853,842	3,112,100	10,207,800
MISCELLANEOUS CIVIL CHARGES:							
27.—Territorial and Political Pensions	480,189	- -	54,223	23,547	557,959	494,600	- -
28.—Civil Furlough and Absentee Allowances	657	- -	192,228	83,477	276,362	1,200	- -
29.—Superannuation Allowances and Pensions	85,636	762,870	1,726,046	749,557	3,324,109	78,400	794,900
30.—Stationery and Printing	95,890	448,050	41,098	17,847	602,885	85,900	457,000
32.—Miscellaneous	58,497	172,803	37,655	16,352	285,307	50,900	154,700
Total	720,869	1,383,723	2,051,250	890,780	5,046,622	711,000	1,406,600
FAMINE RELIEF AND INSURANCE:							
33.—Famine Relief	6,187	17,236	- -	- -	23,423	16,100	60,700
34.—Construction of Protective Railways	484,795	- -	- -	- -	484,795	993,900	- -
35.—Construction of Protective Irrigation Works	75,453	- -	1,728	750	77,931	57,200	- -
36.—Reduction of Debt	682,170	- -	- -	- -	682,170	- -	- -
Total‡	1,248,605	17,236	1,728	750	1,268,319	1,067,200	60,700
Carried over	11,682,884	16,970,484	5,443,175	2,363,766	36,460,309	11,130,600	17,417,800

* See foot-note to Statement A.

†The "Interest on Debt" is distributed as follows:—

	ACCOUNTS, 1891-92.			
	India.	England.	Exchange.	TOTAL.
	Rx.	£.	*Rx.*	*Rx.*
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	54,368	2,639,288	1,146,144	3,839,800
Under Railway Revenue Account	3,004,576	1,163,871	505,425	4,673,872
Under Irrigation	1,109,678	- -	- -	1,109,678
TOTAL	4,168,622	3,803,159	1,651,569	9,623,350

‡The following further sums, which are included under XXVI. and 38 State Railways, are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies:—

	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx.	*Rx.*	*Rx.*
Indian Midland Railway	189,057	232,900	223,500
Bengal-Nagpur Railway	42,624	133,400	116,700
TOTAL	231,681	366,300	340,200

Revenues of India, in India and in England.

ESTIMATE, 1892-93.			Increase + Decrease — of Revised as compared with Budget Estimate, 1892-93.	BUDGET ESTIMATE, 1893-94.					Increase + Decrease — of Budget, 1893-94, as compared with Budget Estimate, 1892-93.	Increase + Decrease — of Budget, 1893-94, as compared with Revised Estimate, 1892-93.
				India.						
England.	Exchange.* 1 *s.* 3 *d.*	Total.		Imperial.	Provincial and Local.	England.	Exchange.* 1 *s.* 2¾ *d.*	Total.		
£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
- -	- -	257,900	+ 15,200	158,500	66,400	- -	- -	224,900	— 17,800	— 33,000
- -	- -	1,517,500	+ 1,800	505,500	972,400	- -	- -	1,477,900	— 37,800	— 39,600
600	400	3,956,100	— 74,900	391,500	3,719,800	600	400	4,112,300	+ 81,300	+ 156,200
700	400	1,595,000	—639,800	2,253,900	- -	700	400	2,255,000	+ 20,200	+ 660,000
700	400	465,300	— 32,200	443,000	66,800	600	400	510,800	+ 13,300	+ 45,500
32,000	19,200	141,400	+ 500	—28,400	119,000	39,400	24,700	154,700	+ 13,300	+ 13,300
- -	- -	194,100	— 12,000	157,900	50,900	- -	- -	208,800	+ 2,700	+ 14,700
- -	- -	58,300	— 1,200	- -	53,500	- -	- -	53,500	— 6,000	— 4,800
100	- -	139,900	— 2,400	53,000	91,500	200	100	144,800	+ 2,500	+ 4,900
- -	- -	30,400	— 1,400	16,400	16,000	- -	- -	32,400	+ 600	+ 2,000
1,700	1,000	895,600	— 74,900	551,300	437,400	900	600	990,200	+ 19,700	+ 94,600
- -	- -	212,100	— 1,700	111,600	110,400	- -	- -	222,000	+ 8,200	+ 9,900
35,800	21,400	9,463,600	—823,000	4,614,200	5,704,100	42,400	26,600	10,387,300	+ 100,700	+ 923,700
2,433,400	1,460,000	3,827,000	+356,500	—491,500	111,500	2,394,200	1,501,500	3,515,700	+ 45,200	— 311,300
200	100	516,200	+ 9,600	546,900	3,000	200	100	550,200	+ 43,600	+ 34,000
2,433,600	1,460,100	4,343,200	+366,100	55,400	114,500	2,394,400	1,501,600	4,065,900	+ 88,800	— 277,300
94,900	56,900	1,547,600	— 7,800	1,307,400	120,000	98,900	62,000	1,588,300	+ 32,900	+ 40,700
144,800	86,900	867,200	— 10,000	681,000	- -	144,900	90,900	916,800	+ 39,600	+ 49,600
11,100	6,700	113,600	— 1,700	93,000	- -	6,900	4,300	104,200	— 11,100	— 9,400
250,800	150,500	2,528,400	— 19,500	2,081,400	120,000	250,700	157,200	2,609,300	+ 61,400	+ 80,900
256,200	153,700	1,881,900	+ 50,300	622,800	855,800	248,300	155,700	1,882,600	+ 51,000	+ 700
600	400	2,874,400	+ 13,800	118,100	2,782,400	1,300	800	2,902,600	+ 42,000	+ 28,200
- -	- -	916,400	+ 7,500	161,100	772,500	- -	- -	933,600	+ 24,700	+ 17,200
- -	- -	3,856,000	— 54,000	715,600	3,243,900	600	400	3,960,500	+ 50,500	+ 104,500
301,100	180,700	961,800	+181,600	309,400	178,500	217,400	136,300	841,600	+ 61,400	— 120,200
1,700	1,000	1,445,900	— 50,800	25,400	1,487,600	1,500	900	1,515,400	+ 18,700	+ 69,500
300	200	168,300	— 1,000	171,000	- -	300	200	171,500	+ 2,200	+ 3,200
9,600	5,800	935,300	+ 4,200	40,100	897,700	7,000	4,400	949,200	+ 18,100	+ 13,900
22,400	13,400	824,700	+ 53,100	734,300	65,800	21,900	13,700	835,700	+ 64,100	+ 11,000
48,200	28,900	479,400	+ 6,900	236,700	171,000	44,000	27,600	479,300	+ 6,800	— 100
640,100	384,100	14,344,100	+211,600	3,134,500	10,455,200	542,300	340,000	14,472,000	+ 339,500	+ 127,900
29,700	17,800	542,100	+ 5,900	490,800	- -	23,700	14,900	529,400	— 6,800	— 12,700
208,900	125,300	335,400	+ 20,900	900	- -	209,000	131,100	341,000	+ 26,500	+ 5,600
1,830,100	1,098,100	3,801,500	+303,900	77,600	811,000	1,782,700	1,118,000	3,789,300	+ 291,700	— 12,200
52,600	31,600	627,100	+ 50,300	84,300	462,500	54,300	34,000	635,100	+ 58,300	+ 8,000
29,600	17,800	253,000	+ 7,200	34,800	166,700	25,700	16,100	243,300	— 2,500	— 9,700
2,150,900	1,290,600	5,559,100	+388,200	688,400	1,440,200	2,095,400	1,314,100	5,538,100	+ 367,200	— 21,000
- -	- -	76,800	— 53,200	- -	40,500	- -	- -	40,500	— 89,500	— 36,300
- -	- -	993,900	— 17,800	1,054,300	- -	- -	- -	1,054,300	+ 42,600	+ 60,400
3,600	2,200	63,000	— 2,000	65,000	- -	- -	- -	65,000	- -	+ 2,000
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
3,600	2,200	1,133,700	— 73,000	1,119,300	40,500	- -	- -	1,159,800	— 46,900	+ 26,100
5,514,800	3,308,900	37,372,100	+ 50,400	11,693,200	17,874,500	5,325,200	3,339,500	38,232,400	+ 910,700	+ 860,300

REVISED ESTIMATE, 1892-93.				BUDGET ESTIMATE, 1893-94.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£.	*Rx.*	*Rx.*	Rx.	£.	*Rx.*	*Rx.*
— 66,400	2,433,400	1,460,000	3,827,000	— 380,000	2,394,200	1,501,500	3,515,700
3,167,600	1,222,200	733,300	5,123,100	3,340,700	1,215,000	761,900	5,317,600
1,138,900	- -	- -	1,138,900	1,168,300	- -	- -	1,168,300
4,240,100	3,655,600	2,193,300	10,089,000	4,129,000	3,609,200	2,263,400	10,001,600

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1891-92.					REVISED
	India.		England.	Exchange.* 1s. 4·733 d.	TOTAL.	India.
	Imperial.	Provincial and Local.				Imperial.
	Rx.	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,682,884	16,970,484	5,443,175	2,363,766	36,460,309	11,130,600
37.—CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	- -	163,233	- -	- -	163,233	158,500
RAILWAY REVENUE ACCOUNT:						
38.—State Railways: Working Expenses	6,896,441	1,318,039	- -	- -	8,214,480	7,448,900
Interest on Debt	2,480,038	505,123	1,005,952	436,847	4,427,960	2,937,700
Annuities in purchase of Railways	- -	- -	1,693,388	735,375	2,428,763	- -
Interest chargeable against Companies on Advances.	- -	- -	157,919	68,578	226,497	- -
Interest on Capital deposited by Companies	26,854	- -	681,758	296,062	1,004,674	30,500
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision.	756,916	- -	- -	- -	756,916	612,000
Interest	37,171	- -	2,114,159	918,100	3,069,430	2,800
40.—Subsidised Companies. Land, &c.	18,924	14,206	- -	- -	33,130	15,000
41.—Miscellaneous Railway Expenditure	80,223	11,837	- -	- -	92,060	10,100
Total	10,296,567	1,849,205	5,653,176	2,454,962	20,253,910	11,036,800
IRRIGATION:						
42.—Major Works: Working Expenses	384,038	377,407	- -	- -	761,445	403,800
Interest on Debt	589,580	520,098	- -	- -	1,109,678	606,300
43.—Minor Works and Navigation	358,977	714,794	87	38	1,073,896	413,300
Total	1,332,595	1,612,299	87	38	2,945,019	1,423,400
BUILDINGS AND ROADS;						
44.—Military Works	1,199,627	- -	10,382	4,509	1,214,518	1,124,900
45.—Civil Works	739,218	4,112,876	99,103	43,037	4,994,234	665,900
Total	1,938,845	4,112,876	109,485	47,546	6,208,752	1,790,800
ARMY SERVICES:						
46.—Army: Effective	14,800,287	- -	2,410,443	1,046,765	18,257,495	14,573,000
Non-effective	940,775	- -	2,149,070	933,261	4,023,106	949,200
Total	15,741,062	- -	4,559,513	1,980,026	22,280,601	15,522,200
SPECIAL DEFENCE WORKS:						
47.—Special Defence Works	304,710	- -	209,263	90,875	604,848	279,300
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL	41,296,663	24,708,097	15,974,699	6,937,213	88,916,672	41,341,600
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	- -	+178,637	- -	- -	+ 178,637	- -
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	- -	—419,561	- -	- -	— 419,561	- -
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	- -	24,467,173	- -	- -	88,675,748	- -

	ACCOUNTS, 1891-92.			
	India.	England.	Exchange.	TOTAL.
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay, Railways and Irrigation Works:	*Rx.*	£.	*Rx.*	*Rx.*
48.—State Railways	1,530,690	864,309	375,337	2,770,336
49.—Irrigation Works	716,830	8,948	3,886	729,664
TOTAL	2,247,520	873,257	379,223	3,500,000

* *See* foot-note to Statement A.

REVENUES of INDIA, in INDIA and in ENGLAND—*continued.*

ESTIMATE, 1892-93.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1892–93.	BUDGET ESTIMATE, 1893–94.					Increase + Decrease — of Budget, 1893–94, as compared with Budget Estimate, 1892-93.	Increase + Decrease — of Budget, 1893–94, as compared with Revised Estimate, 1892–93.
England.	Exchange.* 1 *s.* 3 *d.*	TOTAL.		India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1 *s.* 2¾ *d.*	TOTAL.		
£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
5,514,800	3,308,900	37,372,100	+ 50,400	11,693,200	17,874,500	5,325,200	3,339,500	38,232,400	+ 910,700	+ 860,300
- -	- -	292,900	— 8,600	- -	75,100	- -	- -	75,100	— 226,400	— 217,800
- -	- -	7,802,400	— 76,400	7,719,300	368,200	- -	- -	8,087,500	+ 208,700	+ 285,100
1,017,000	610,200	4,775,400	+ 108,400	3,108,600	212,700	998,100	625,900	4,945,300	+ 278,300	+ 169,900
1,696,600	1,018,000	2,714,600	+ 169,700	- -	- -	1,699,700	1,065,900	2,765,600	+ 220,700	+ 51,000
205,200	123,100	328,300	— 1,400	- -	- -	216,900	136,000	352,900	+ 23,200	+ 24,600
659,200	395,500	1,085,200	+ 59,600	32,000	- -	678,800	425,700	1,136,500	+ 110,900	+ 51,300
- -	- -	612,000	+ 12,000	613,200	- -	- -	- -	613,200	+ 13,200	+ 1,200
2,145,300	1,287,200	3,435,300	+ 179,000	2,600	- -	2,154,900	1,351,400	3,508,900	+ 252,600	+ 73,600
- -	- -	31,900	— 13,000	14,200	14,200	- -	- -	28,400	— 16,500	— 3,500
- -	- -	— 10,100	— 70,100	107,500	- -	- -	- -	107,500	+ 47,500	+ 117,600
5,723,300	3,434,000	20,775,000	+ 367,800	11,597,400	595,100	5,748,400	3,604,900	21,545,800	+1,138,600	+ 770,800
- -	- -	790,600	+ 19,600	398,400	377,700	- -	- -	776,100	+ 5,100	— 14,500
- -	- -	1,138,900	- -	631,300	537,000	- -	- -	1,168,300	+ 29,400	+ 29,400
700	400	1,052,800	+ 43,200	319,600	595,400	400	300	915,700	— 93,900	— 137,100
700	400	2,982,300	+ 62,800	1,349,300	1,510,100	400	300	2,860,100	— 59,400	— 122,200
40,800	24,500	1,190,200	+ 6,400	1,184,700	- -	9,200	5,800	1,199,700	+ 15,900	+ 9,500
86,700	52,000	4,737,200	+ 900	693,800	4,053,300	88,400	55,400	4,890,900	+ 154,600	+ 153,700
127,500	76,500	5,927,400	+ 7,300	1,878,500	4,053,300	97,600	61,200	6,090,600	+ 170,500	+ 163,200
2,635,300	1,581,200	18,789,500	+1,111,300	14,750,200	- -	2,244,100	1,407,300	18,401,600	+ 723,400	— 387,900
2,387,000	1,432,200	4,768,400	+ 548,100	943,300	- -	2,253,400	1,413,100	4,609,800	+ 389,500	— 158,600
5,022,300	3,013,400	23,557,900	+1,659,400	15,693,500	- -	4,497,500	2,820,400	23,011,400	+1,112,900	— 546,500
175,000	105,000	559,300	— 55,200	252,300	- -	174,700	109,600	536,600	— 77,900	— 22,700
16,563,600	9,938,200	91,466,900	+2,083,900	42,464,200	24,108,100	15,843,800	9,935,900	92,352,000	+2,969,000	+ 885,100
- -	- -	+ 100,500	—	—	—	—	—	—	—	—
- -	- -	— 464,300	- -	- -	— 751,200	- -	- -	— 751,200	—	—
- -	- -	91,103,100	- -	- -	23,356,900	- -	- -	91,600,800	—	—

REVISED ESTIMATE, 1892–93.				BUDGET ESTIMATE, 1893–94.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£.	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*
1,727,900	1,068,000	640,800	3,436,700	925,900	1,151,800	722,300	2,800,000
536,900	8,200	4,900	550,000	735,700	8,800	5,500	750,000
2,264,800	1,076,200	645,700	3,986,700	1,661,600	1,160,600	727,800	3,550,000

* *See* foot-note to Statement A.

C.—STATEMENT of Receipts and Disbursements

	ACCOUNTS, 1891-92.			REVISED ESTIMATE, 1892-93.			BUDGET ESTIMATE, 1893-94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Revenue (from Statement A.)	88,773,360	257,919	89,031,279	89,683,000	211,400	89,894,400	89,690,900	193,500	89,884,400
Exchange added to Revenue	112,004	- -	112,004	126,800	- -	126,800	121,300	- -	121,300
Total	88,885,364	257,919	89,143,283	89,809,800	211,400	90,021,200	89,812,200	193,500	90,005,700
Permanent Debt Incurred:									
Sterling Debt:									
3 per Cent. Stock	- -	4,600,000	- -	- -	1,300,000	- -	- -	1,300,000	—
Rupee Debt:									
Rupee Loan	7	- -	- -	- -	- -	- -	3,000,000	—	—
Loan from Rampur State	- -	- -	- -	250,000	- -	- -	220,000	—	—
Total	7	4,600,000	4,600,007	250,000	1,300,000	1,550,000	3,220,000	1,300,000	4,520,000
Net	- -	- -	3,038,293	- -	- -	0	- -	- -	3,265,800
Unfunded Debt:									
Treasury Notes	2,300	- -	- -	1,000	—	—	—	—	—
Deposits of Service Funds	135,381	- -	- -	135,400	- -	- -	136,900	—	—
Savings Bank Deposits	3,844,903	- -	- -	4,209,500	- -	- -	4,080,900	—	—
Total	3,982,584	- -	3,982,584	4,345,900	- -	4,345,900	4,217,800	- -	4,217,800
Net	- -	- -	899,359	- -	- -	1,056,100	- -	- -	882,200
Deposits and Advances:									
Balances of Provincial Allotments	178,637	- -	- -	100,500	—	—	—	—	—
Appropriation for reduction of Debt.	682,170	—	—	—	—	—	—	—	—
Excluded Local Funds	770,194	- -	- -	759,500	- -	- -	760,500	—	—
Political and Railway Funds	359,583	- -	- -	323,400	- -	- -	319,200	—	—
Deposits of Sinking Funds	- -	- -	- -	4,500	- -	- -	9,100	—	—
Departmental and Judicial Deposits.	16,306,558	- -	- -	15,907,800	- -	- -	15,492,200	—	—
Advances	8,316,775	3,196	- -	14,646,200	4,500	- -	14,353,200	4,200	—
Suspense Accounts	132,151	- -	- -	19,500	- -	- -	51,200	—	—
Exchange on Remittance Accounts (net).	722,553	- -	- -	915,000	—	—	—	—	—
Miscellaneous	147,661	2,051	- -	55,000	- -	- -	202,400	—	—
Total	27,616,282	5,247	27,621,529	32,731,400	4,500	32,735,900	31,187,800	4,200	31,192,000
Net	- -	- -	1,480,280	- -	- -	454,100	- -	- -	0
Carried forward	120,484,237	4,863,166		127,137,100	1,515,900		128,437,800	1,497,700	—

of the GOVERNMENT OF INDIA, in INDIA and in ENGLAND.

	ACCOUNTS, 1891-92.			REVISED ESTIMATE, 1892-93.			BUDGET ESTIMATE, 1893-94.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
EXPENDITURE, IMPERIAL and PROVINCIAL (from Statement B.).	66,004,760	15,974,699	81,979,459	64,965,100	16,563,600	81,528,700	66,572,300	15,843,800	82,416,100
Exchange, charged as Expenditure	6,937,213	- -	6,937,213	9,938,200	- -	9,938,200	9,935,900	- -	9,935,900
Add,—Provincial Surpluses, transferred to "Deposits."	178,637	- -	178,637	100,500	- -	100,500	—	—	—
Deduct,—Provincial Deficits, charged against "Deposits."	*—419,561*	- -	*—419,561*	*—464,300*	- -	*—464,300*	*—751,200*	- -	*—751,200*
Total - - -	72,701,049	15,974,699	88,675,748	74,539,500	16,563,600	91,103,100	75,757,000	15,843,800	91,600,800
EXPENDITURE NOT CHARGED TO REVENUE.									
Capital Outlay on Railways and Irrigation Works.	2,247,520	873,257	- -	2,264,800	1,076,200	- -	1,661,600	1,160,600	—
Exchange on Expenditure not charged to Revenue.	379,223	- -	- -	645,700	- -	- -	727,800	—	—
Total - - -	2,626,743	873,257	3,500,000	2,910,500	1,076,200	3,986,700	2,389,400	1,160,600	3,550,000
PERMANENT DEBT DISCHARGED:									
Sterling Debt:									
India 5 per Cent. Stock -	- -	- -	- -	- -	400	—	—	—	—
India 4 per Cent. Stock -	- -	4,262	- -	- -	500	—	—	—	—
India 3½ per Cent. Debentures	- -	1,386,000	—	—	—	—	—	—	—
Oudh and Rohilkhund Railway Debentures.	- -	31,000	- -	- -	1,770,300	- -	- -	729,000	—
South Indian Railway Debentures.	- -	86,100	- -	- -	150,000	- -	- -	520,200	—
Rupee Debt:									
4½ per Cent. Loans - -	6,100	- -	- -	3,200	- -	- -	3,800	—	—
4 per Cent. Loans - - -	43,946	—		—	—	—	—	—	—
Provincial Debentures - -	4,200	- -	- -	1,800	- -	- -	1,000	—	—
Stock Notes - - - -	106	- -	- -	- -	- -	- -	200	—	—
Total - - -	54,352	1,507,362	1,561,714	5,000	1,921,200	1,926,200	5,000	1,249,200	1,254,200
Net - - -	- -	- -	0	- -	- -	376,200	- -	- -	0
UNFUNDED DEBT:									
Special Loans - - - - -	138	- -	- -	200	- -	- -	200	—	—
Treasury Notes - - -	700	- -	- -	500	—	—	—	—	—
Deposits of Service Funds -	88,657	- -	- -	92,200	- -	- -	93,000	—	—
Savings Bank Deposits - -	2,993,730	- -	- -	3,196,900	- -	- -	3,242,400	—	—
Total - - -	3,083,225	- -	3,083,225	3,289,800	- -	3,289,800	3,335,600	- -	3,335,600
Net - - -	- -	- -	0	- -	- -	0	- -	- -	0
DEPOSITS AND ADVANCES:									
Balances of Provincial Allotments	419,561	- -	- -	464,300	- -	- -	751,200	—	—
Excluded Local Funds - -	757,366	- -	- -	753,700	- -	- -	752,600	—	—
Political and Railway Funds -	369,248	- -	- -	328,900	- -	- -	313,700	—	—
Departmental and Judicial Deposits.	15,936,179	- -	- -	15,732,100	- -	- -	15,541,800	—	—
Advances - - - - -	8,249,108	2,594	- -	14,869,400	4,200	- -	14,356,400	2,000	—
Suspense Accounts - - -	141,254	- -	- -	51,800	- -	- -	22,300	—	—
Exchange on Remittance Accounts net - - - - -	- -	- -	- -	- -	- -	- -	482,800	—	—
Miscellaneous - - - -	265,233	706	- -	76,800	600	- -	55,000	—	—
Total - - -	26,137,949	3,300	26,141,249	32,277,000	4,800	32,281,800	32,275,800	2,000	32,277,800
Net - - -	- -	- -	0	- -	- -	0	- -	- -	1,085,800
Carried forward - - -	104,603,318	18,358,618	- -	113,021,800	19,565,800	- -	113,762,800	18,255,600	—

C.—STATEMENT of Receipts and Disbursements

	ACCOUNTS, 1891–92.			REVISED ESTIMATE, 1892–93.			BUDGET ESTIMATE, 1893–94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Brought forward	120,484,237	4,863,166	- -	127,137,100	1,515,900	- -	128,437,800	1,497,700	—
Loans and Advances by Imperial Government.	128,662	- -	128,662	102,300	- -	102,300	714,000	- -	714,000
Net	- -	- -	0	- -	- -	0	- -	- -	564,400
Loans and Advances by Provincial Governments.	261,135	- -	261,135	310,000	- -	310,000	332,000	- -	332,000
Net	- -	- -	0	- -	- -	0	- -	- -	0
Capital Receipts from Railway Companies:									
On account of Subscribed Capital.	180,837	1,082,605	- -	- -	1,538,600	- -	- -	1,420,000	—
Repayments	1,200,961	8,001	- -	1,175,800	9,100	- -	1,222,900	—	—
Total	1,381,798	1,090,606	2,472,404	1,175,800	1,547,700	2,723,500	1,222,900	1,420,000	2,642,900
Net	- -	- -	0	- -	- -	626,500	- -	- -	0
Remittances:									
Inland Money Orders	17,365,788	- -	- -	18,100,000	- -	- -	19,100,000	—	—
Other Local Remittances	69,071	—	—	—	—	—	—	—	—
Other Departmental Accounts	651,843	- -	- -	630,200	- -	- -	643,000	—	—
Net Receipts by Civil Treasuries from—									
Post Office	891,797	- -	- -	988,900	- -	- -	874,500	—	—
Telegraph	37,845	- -	- -	57,500	- -	- -	36,600	—	—
Guaranteed Railways	3,733,896	- -	- -	3,575,200	- -	- -	3,498,700	—	—
Public Works	- -	- -	- -	408,300	—	—	—	—	—
Net Receipts from Civil Treasuries by—									
Marine	215,703	- -	- -	203,700	- -	- -	214,600	—	—
Military	14,292,281	- -	- -	14,113,600	- -	- -	14,314,800	—	—
Public Works	618,941	- -	- -	301,700	- -	- -	72,900	—	—
Remittance Account between England and India.	1,184,038	188,287	- -	1,372,400	194,600	- -	1,529,200	136,000	—
Total	39,061,203	188,287	39,249,490	39,751,500	194,600	39,946,100	40,284,300	136,000	40,420,300
Net	- -	- -	116,140	- -	- -	649,500	- -	- -	0
Secretary of State's Bills Drawn.	- -	16,093,854	16,093,854	- -	17,200,000	17,200,000	- -	18,700,000	18,700,000
Total Receipts	161,317,035	22,235,913	- -	168,476,700	20,458,200	- -	170,991,000	21,753,700	—
Opening Balance	17,876,244	3,835,050	- -	17,287,005	4,122,626	- -	15,204,205	2,602,826	—
GRAND TOTAL	179,193,279	26,070,963	- -	185,763,705	24,580,826	- -	186,195,205	24,356,526	—

Fort William, Finance and Commerce Department,
23 March 1893.

H. G. Cowie,
Deputy Comptroller General.

D.—ACCOUNT of Provincial and Local Savings charged to Revenue, and held

Provincial and

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burma.	Assam.
Accounts, 1891–92.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1890–91	13,062	265,263	395,513	122,159
Added in 1891–92	- - -	25,218	89,112	42,527
Spent in 1891–92	42	- - -	- - -	- - -
Balance at end of 1891–92	13,020	290,481	484,625	164,686
Revised Estimate, 1892–93.				
Balance at end of 1891–92 (by Accounts)	13,020	290,481	484,625	164,686
Added in 1892–93	- - -	- - -	(*a*) 74,500	- - -
Spent in 1892–93	800	40,600	(*b*) 2,200	26,600
Balance at end of 1892–93	12,220	249,881	556,925	138,086
Budget Estimate, 1893–94.				
Balance at end of 1892–93 (by Revised Estimate).	12,220	249,881	556,925	138,086
Spent in 1893–94	600	89,900	104,200	74,700
Balance at end of 1893–94	11,620	159,981	452,725	63,386

(*a*) Lower Burma.

(*b*) Upper Burma.

Fort William, Finance and Commerce Department,
23 March 1893.

H. G. Cowie,
Deputy Comptroller General.

the GOVERNMENT OF INDIA, in INDIA and in ENGLAND—*continued.*

	ACCOUNTS, 1891-92.			REVISED ESTIMATE, 1892-93.			BUDGET ESTIMATE, 1893-94.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Brought forward - - -	104,603,318	18,358,618	- -	113,021,800	19,565,800	- -	113,762,800	18,255,600	—
ans and Advances by Imperial Government.	617,449	- -	617,449	442,800	- -	442,800	149,600	- -	149,600
Net - - -	- -	- -	488,787	- -	- -	340,500	- -	- -	0
ans and Advances by Provincial Governments.	726,540	- -	726,540	812,200	- -	812,200	608,200	- -	608,200
Net - - -	- -	- -	465,405	- -	- -	502,200	- -	- -	276,200
yments to Railway Companies on Capital Account:									
For discharge of Debentures	- -	1,424,900	- -	- -	- -	- -	- -	1,140,000	—
For Expenditure - -	1,119,600	1,074,296	- -	1,146,400	950,600	- -	1,599,300	1,469,200	—
Total - - -	1,119,600	2,499,196	3,618,796	1,146,400	950,600	2,097,000	1,599,300	2,609,200	4,208,500
Net - - -	- -	- -	1,146,392	- -	- -	0	- -	- -	1,565,600
mittances:									
Inland Money Orders - -	17,349,302	- -	- -	18,100,000	- -	- -	19,100,000	—	—
Other Local Remittances -	- -	- -	- -	1,500	—	—	—	—	—
Other Departmental Accounts	661,930	- -	- -	630,200	- -	- -	643,000	—	—
t Payments into Civil Treasuries by—									
Post Office - - -	891,795	- -	- -	988,900	- -	- -	874,500	—	—
Telegraph - - - -	39,340	- -	- -	57,500	- -	- -	36,600	—	—
Guaranteed Railways -	3,736,325	- -	- -	3,575,200	- -	- -	3,498,700	—	—
t Issues from Civil Treasuries to—									
Marine - - - -	214,811	- -	- -	203,700	- -	- -	214,600	—	—
Military - - - -	14,292,281	- -	- -	14,113,600	- -	- -	14,314,800	—	—
Public Works - - -	685,907	- -	- -	- -	- -	- -	72,900	—	—
mittance Account between England and India.	171,136	1,090,523	- -	164,400	1,461,600	- -	155,000	1,519,200	—
Total - - -	38,042,827	1,090,523	39,133,350	37,835,000	1,461,600	39,296,600	38,910,100	1,519,200	40,429,300
Net - - -	- -	- -	0	- -	- -	0	- -	- -	9,000
CRETARY OF STATE'S BILLS PAID.	16,796,540	- -	16,796,540	17,301,300	- -	17,301,300	18,522,100	- -	18,522,100
OTAL DISBURSEMENTS -	161,906,274	21,948,337	- -	170,559,500	21,978,000	- -	173,552,100	22,384,000	—
Closing Balance - -	17,287,005	4,122,626	- -	15,204,205	2,602,826	- -	12,643,105	1,972,526	—
GRAND TOTAL - - -	179,193,279	26,070,963	- -	185,763,705	24,580,826	- -	186,195,205	24,356,526	—

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS.

OCAL BALANCES.

Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
436,697	578,795	483,505	1,308,976	820,867	4,424,837
- -	21,780	- - -	- - -	- - -	178,637
34,508	- - -	10,510	340,872	33,629	419,561
402,189	600,575	472,995	968,104	787,238	4,183,913
402,189	600,575	472,995	968,104	787,238	4,183,913
- -	26,000	- - -	- - -	- - -	100,500
39,000	- - -	112,000	172,800	70,300	464,300
363,189	626,575	360,995	795,304	716,938	3,820,113
363,189	626,575	360,995	795,304	716,938	3,820,113
45,200	50,500	64,800	190,400	130,900	751,200
317,989	576,075	296,195	604,904	586,038	3,068,913

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

E.—STATEMENT of NET REVENUE and EXPENDITURE.—INDIA and ENGLAND.

NET REVENUE.

	ACCOUNTS, 1891-92.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	23,965,774	64,490	23,901,284	3,835,126	20,066,158
Opium	8,012,380	12	8,012,368	1,861,813	6,150,555
Salt	8,636,182	38,112	8,598,070	459,034	8,139,036
Stamps	4,262,156	47,198	4,214,958	138,447	4,076,511
Excise	5,117,264	30,355	5,086,909	190,097	4,896,812
Provincial Rates	3,502,837	5,463	3,497,374	58,703	3,438,671
Customs	1,701,288	46,977	1,654,311	136,363	1,517,948
Assessed Taxes	1,652,823	14,726	1,638,097	29,577	1,608,520
Forest	1,490,582	5,657	1,484,925	843,926	640,999
Registration	399,802	1,363	398,439	207,863	190,576
Tributes from Native States	775,961	- -	775,961	- -	775,961
	59,517,049	254,353	59,262,696	7,760,949	51,501,747
Deduct,—Assignments and Compensations	- -	- -	- -	- -	1,531,860
TOTAL NET REVENUE	- -	- -	- -	- -	49,969,887

NET EXPENDITURE.

	ACCOUNTS, 1891-92.		
	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	*Rx.*	*Rx.*
Interest	4,315,176	879,443	3,435,733
Post Office, Telegraph, and Mint	2,429,188	2,575,736	— 146,548
Civil Departments	13,853,842	1,656,157	12,197,685
Miscellaneous Civil Charges	5,046,622	897,284	4,149,338
Famine Relief and Insurance	1,268,319	- - -	1,268,319
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	163,233	- - -	163,233
Railway Revenue Account	20,253,910	19,938,046	315,864
Irrigation	2,945,019	2,272,040	672,979
Buildings and Roads	6,208,752	627,124	5,581,628
Army Services	22,280,601	780,404	21,500,197
Special Defence Works	604,848	- - -	604,848
	79,369,510	29,626,234	49,743,276
Provincial and Local Surpluses and Deficits	+ 178,637 — 419,561	- - -	— 240,924
TOTAL NET EXPENDITURE	- - -	- - -	49,502,352
Surplus (+) or deficit (—)	- - -	- - -	+ 467,535
			49,969,887

Fort William, Finance and Commerce Department,
23 March 1893.

H. G. Cowie,
Deputy Comptroller General.

E.—STATEMENT of NET REVENUE and EXPENDITURE.—INDIA and ENGLAND.

NET REVENUE.

REVISED ESTIMATE, 1892-93.					BUDGET ESTIMATE, 1893-94.				
Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
24,857,600	57,100	24,800,500	3,956,100	20,844,400	25,157,200	56,000	25,101,200	4,112,300	20,988,900
7,966,500	200	7,966,300	1,595,000	6,371,300	7,316,200	100	7,316,100	2,255,000	5,061,100
8,648,600	33,900	8,614,700	465,300	8,149,400	8,587,800	37,000	8,550,800	510,800	8,040,000
4,458,200	48,600	4,409,600	141,400	4,268,200	4,434,100	46,900	4,387,200	154,700	4,232,500
5,203,600	30,200	5,173,400	194,100	4,979,300	5,145,900	22,100	5,123,800	208,800	4,915,000
3,645,700	8,300	3,637,400	58,300	3,579,100	3,707,100	5,100	3,702,000	53,500	3,648,500
1,616,800	59,200	1,557,600	139,900	1,417,700	1,665,200	41,200	1,624,000	144,800	1,479,200
1,683,100	16,700	1,666,400	30,400	1,636,000	1,687,200	12,800	1,674,400	32,400	1,642,000
1,627,600	2,600	1,625,000	895,600	729,400	1,588,800	2,800	1,586,000	990,200	595,800
430,700	1,100	429,600	212,100	217,500	429,300	900	428,400	222,000	206,400
798,600	- -	798,600	- -	798,600	771,700	- -	771,700	- -	771,700
60,937,000	257,900	60,679,100	7,688,200	52,990,900	60,490,500	224,900	60,265,600	8,684,500	51,581,100
- -	- -	- -	- -	1,517,500	- -	- -	- -	- -	1,477,900
- -	- -	- -	- -	51,473,400	- -	- -	- -	- -	50,103,200

NET EXPENDITURE.

REVISED ESTIMATE, 1892-93.			BUDGET ESTIMATE, 1893-94.		
Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4,343,200	868,600	3,474,600	4,065,900	893,600	3,172,300
2,528,400	2,755,500	— 227,100	2,609,300	2,720,800	— 111,500
14,344,100	1,660,800	12,683,300	14,472,000	1,635,500	12,836,500
5,559,100	898,400	4,660,700	5,538,100	982,900	4,555,200
1,133,700	- - -	1,133,700	1,159,800	- - -	1,159,800
292,900	- - -	292,900	75,100	- - -	75,100
20,775,000	19,064,200	1,710,800	21,545,800	19,551,700	1,994,100
2,982,300	2,404,300	578,000	2,860,100	2,337,700	522,400
5,927,400	639,100	5,288,300	6,090,600	623,900	5,466,700
23,557,900	793,300	22,764,600	23,011,400	769,100	22,242,300
559,300	- - -	559,300	536,600	- - -	536,600
82,003,300	29,084,200	52,919,100	81,964,700	29,515,200	52,449,500
+ 100,500 — 464,300	- - -	— 363,800	— 751,200	- - -	— 751,200
- - -	- - -	52,555,300	- - -	- - -	51,698,300
- - -	- - -	— 1,081,900	- - -	- - -	— 1,595,100
- - -	- - -	51,473,400	- - -	- - -	50,103,200

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

APPENDIX III.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

	1884–85.	1885–86.	1886–87.	
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue:				
Surplus			178,427	1
Deficit	*Rx.* 386,446	2,801,726		2
Capital Expenditure on Public Works not charged against Revenue.*	„ 4,226,613	5,275,364	5,670,484	3
Capital Charge involved in Redemption of Liabilities	£. 1,314,746	1,086,045	4,914,546	4
Net Public Debt incurred	1,193,924	3,584,979	9,727,538	5
Net Public Debt incurred, including Capital transactions with Guaranteed Railways, and other Companies.	801,966	7,735,903	9,043,165	6
Value of commodities exported, excluding Gold and Silver	*Rx.* 83,255,000	83,881,000	88,470,000	7
Value of commodities imported, excluding Gold and Silver	„ 55,703,000	55,656,000	61,777,000	8
Excess of Exports over Imports, excluding Gold and Silver	„ 27,552,000	28,225,000	26,693,000	9
Net Imports of Gold	„ 4,672,000	2,763,000	2,177,000	10
Net Imports of Silver	„ 7,246,000	11,607,000	7,156,000	11
TOTAL Net Imports of Gold and Silver	„ 11,918,000	14,370,000	9,333,000	12
Excess of Exports over Imports, including Gold and Silver	„ 15,634,000	13,855,000	17,360,000	13
Grand Total Value of Imports and Exports of all kinds	„ 154,817,000	156,123,000	163,021,000	14
Secretary of State's Bills sold	*Rs.* 17,10,22,119	13,53,25,369	16,70,03,150	15
Sterling equivalent received	£. 13,758,909	10,292,692	12,136,279	16
Silver coined at the Indian Mints	*Rx.* 5,794,232	10,285,567	4,616,537	17
Maximum price in pence of an oz. Troy standard silver in London	*d.* 51 (April)	50 5/16 (May)	47 1/8 (Jan.)	18
Minimum - - ditto - - ditto	„ 48 7/8 (Feb.)	46 7/16 (Jan.)	42 (Aug.)	19
Average exchange upon Secretary of State's Bills sold per rupee.	1 *s.* 7·308 *d.*	1 *s.* 6·254 *d.*	1 *s.* 5·441 *d.*	20
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.	1 *s.* 7½ *d.*	1 *s.* 7¼ *d.*	1 *s.* 6¼ *d.*	21
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	11 (April and May)	9 (May)	8 (June, July, Feb. and March.)	22
Minimum - - ditto - - ditto	3 (Nov. and Dec.)	4 (From July to Jan.)	5 (Nov., Dec., & Jan.)	23
Maximum rate of discount at the Bank of England	5 (Nov., Dec. & Jan.)	4 (Dec.)	5 (Dec. and Jan.)	24
Minimum - - ditto - - ditto	2 (June to Sept.)	2 (May to Nov.)	2 (April & May)	25
Maximum Government Balances at the three Presidency Banks.	*Rx.* 5,731,200 (Nov.)	6,486,800 (Dec.)	4,594,600 (June)	26
Minimum - - ditto - - ditto	„ 2,991,900 (May)	3,638,800 (May)	3,296,500 (Sept.)	27
Maximum price in Calcutta of Government 4 per Cent. Rupee Securities.	101–12 (June)	99–14 (July)	98–2 (Sept.)	28
Minimum - - ditto - - ditto	94-12 (March)	91–12 (May)	95·0 (Feb.)	29
Maximum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts.	*Rx.* 22,196,100 (May)	20,551,700 (April)	19,707.100 (Oct.)	30
Minimum - - ditto - - ditto	„ 21,836,600 (Mar.)	19,181,300 (Dec.)	19,053,000 (Mar.)	31
Maximum price in London of 4 per Cent. (Rupee) Securities, in gold.	82½ (May)	78½ (July)	73½ (Nov.)	32
Minimum - - ditto - - ditto	74 (March)	71⅞ (Jan.)	65⅛ (Aug.)	33
Maximum price in London of India 3½ per Cent. Stock	107⅞ (Sept.)	102½ (Aug.)	102 (May)	34
Minimum - - ditto - - ditto	97⅛ (Mar.)	97 (April)	100¼ (Sept.)	35
Maximum price in London of India 3 per Cent. Stock	96½ (Sept.)	91½ (Feb.)	90 (April)	36
Minimum - - ditto - - ditto	88½ (Mar.)	85 (July)	85 (Feb.)	37
Maximum Government Paper Currency outstanding	*Rx.* 15,762,700 (Nov.)	15,713,500 (Oct.)	14,678,200 (Nov.)	38
Minimum - - ditto - - ditto	„ 12,342,500 (April)	13,017,900 (April)	13,779,400 (April)	39
Number of Savings Banks	5,860	6,198	6,230	40
Number of Depositors in Savings Banks	242,417	262,456	289,090	41
Amount deposited in Savings Banks	*Rx.* 4,687,082	5,081,183	5,795,249	42
Average of each deposit	„ 19	19	20	43
Net addition to deposits	„ 681,152	304,101	714,066	44

* Excludes Capital charge involved in redemption of Liabilities.

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	Revised Estimate, 1892–93.	Budget, 1893–94.
1	- -	37,018	2,612,033	3,688,171	467,535	—	—
2	2,02 8,832	- - -	- - -	- - -	- - -	1,081,900	1,595,100
3	2,784,824	1,638,001	3,173,390	3,365,632	3,500,000	3,986,700	3,550,000
4	- - -	10,336,049	- - -	4,692,557	—	—	—
5	5,435,799	13,487,881	5,129,018	6,293,714	3,038,293	376,200	3,265,800
6	4,861,672	9,456,342	3,913,426	3,639,498	1,891,901	250,300	1,700,200
7	90,544,000	97,049,000	103,460,000	100,227,000	108,173,000	—	—
8	65,005,000	69,440,000	69,197,000	71,975,000	69,432,000	—	—
9	25,539,000	27,609,000	34,263,000	28,252,000	38,741.000	—	—
10	2,992,000	2,814,000	4,615,000	5,636,000	2,414,000	—	—
11	9,229,000	9,247,000	10,938,000	14,175,000	9,022,000	—	—
12	12,221,000	12,061,000	15,553,000	19,811,000	11,436,000	—	—
13	13,318,000	15,548,000	18,710,000	8,441,000	27,305,000	—	—
14	170,979,000	182,119,000	192,024,000	196,260,000	195,615,000	—	—
15	21,81,23,993	20,89,91,221	22,41,86,638	21,18,69,300	23,08,28,115	27,52,00,000	30, 42, 71, 186
16	15,358,577	14,262,859	15,474,496	15,969,034	16,093,854	17,200,000	18,700,000
17	10,788,425	7,282,255	8,541,158	13,193,473	5,553,970	—	—
18	45⅛ (Dec.)	44 3/16 (Sept.)	44⅞ (Jan.)	54⅜ (Sept.)	46⅝ (July)	41⅛ (June)	—
19	43 (Mar.)	41¾ (May)	41 15/16 (May)	43⅞ (April)	(39 (Mar.)	37⅝ (March)	—
20	1 *s.* 4·899 *d.*	1 *s.* 4·379 *d.*	1 *s.* 4·566 *d.*	1 *s.* 6·089 *d.*	1 *s.* 4·733 *d.*	1 *s.* 3 *d.*	1 *s.* 2¾ *d.*
21	1 *s.* 6 *d.*	1 *s.* 5 *d.*	1 *s.* 4½ *d.*	1 *s.* 5 *d.*	1 *s.* 6½ *d.*	1 *s.* 4¾ *d.*	1 *s.* 2¾ *d.*
22	9 (April and May)	12 (Feb. & Mar.)	11 (Feb. and Mar.)	12 (April)	5 (Jan. and Mar.)	6 (Jan.)	—
23	3 (Oct. to Dec.)	4 (May to Sept.)	4 (June, July & Oct.)	3 (Aug. to Feb.)	2 (Aug. and Sept.)	3 (May to Dec.)	—
24	4 (Sept. to Jan.)	5 (Oct. to Jan.)	6 (Jan. and Feb.)	6 (Nov.)	5 (May and June)	3 (April, Oct., Nov., Dec. and Jan.)	—
25	2 (April to Aug.)	2 (April & May)	2½ (April & July)	3 (April, May, June, Feb. and March).	2½ (July, Aug. and Sept.)	2 (May to Oct.)	—
26	3,595,900 (Feb.)	4,385,500 (June)	4,446,400 (March)	4,083,800 (June)	4,743,700 (June)	4,123,600 (May)	—
27	2,861,500 (Dec.)	2,791,900 (Nov.)	2,856,900 (Nov.)	2,937,300 (Oct.)	2,871,600 (Oct.)	2,751,900 (Nov.)	—
28	100 (Oct.)	101–1 (Sept.)	100–10 (July)	106–6 (Jan.)	108–4 (June)	109-2 (May)	—
29	95–4 (April)	96–6 (Jan.)	96–3 (Jan.)	99–7 (April)	104–10 (Feb.)	103–7 (Sept.)	—
30	20,812,100 (March)	21,701,500 (March)	21,962,100 (Nov.)	26,724,500 (Mar.)	27,921,500 (Feb.)	27,256,600 (April)	—
31	18,916,300 (Oct.)	20,972,200 (April)	21,586,900 (March)	21,498,800 (April)	26,531,900 (Aug.)	26,016,100 (July)	—
32	70⅛ (Sept.)	69¼ (Sept.)	70½ (Jan.)	90¼ (Aug.)	78⅛ (July)	70⅛ (June)	—
33	67 (April)	65½ (May)	66½ (Sept.)	70¼ (April)	66⅜ (Mar.)	62 9/16 (Aug. and Dec.)	—
34	108 (Mar.)	108⅜ (Mar.)	109⅜ (May)	110 (Feb.)	108⅜ (April)	109½ (Dec.)	—
35	100½ (Sept.)	104 (Oct.)	106⅜ (Dec.)	104⅜ (Nov.)	103½ (June)	105 (Aug.)	—
36	99⅜ (Mar.)	100⅜ (Feb.)	102 (Aug.)	100⅛ (April)	97¼ (April)	98¼ (May)	—
37	87¾ (April)	96 (May)	99 (April)	94⅜ (Nov.)	93 (June)	95 (Aug.)	—
38	18,610,300 (Nov.)	18,055,300 (July)	16,667,800 (Nov.)	27,660,300 (Jan.)	27,040,700 (July)	—	—
39	13,903,200 (May)	14,829,800 (Feb.)	15,466,500 (Dec.)	17,419,600 (April)	22,624,200 (Jan.)	—	—
40	6,152	6,237	6,546	6,642	6,642	—	—
41	331,867	383,267	431,805	475,329	528,752	—	—
42	6,675,571	7,622,544	7,531,868	8,062,241	8,886,372	—	—
43	20	20	18	17	17	—	—
44	880,322	946,973	—90,676	530,373	824,131	—	—

APPENDIX III.—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—SEA-BORNE TRADE for the YEAR. (Principal ARTICLES arranged in order of their DECLARED VALUE.)

No.	EXPORTS.		1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1	Cotton—						
	Raw:						
	Quantity	*Cwt.*	5,374,542	5,331,536	6,320,342	5,913,923	4,424,947
	Value	*Rx.*	14,412,842	15,045,048	18,668,404	16,502,775	10,754,312
	Average declared value per lb. — *Annas*		3 10	*As.* 4 –	*As.* 4 3	*As.* 4 0	*As.* 3 6
	Average declared value per lb. — *Pence, at average exchange*		4·05	4·09	4·4	4·52	3·66
	Twist and Yarn:						
	Quantity	*Lbs.*	113,451,375	128,906,764	141,949,951	169,275,304	161,253,234
	Value	*Rx.*	4,077,386	5,207,100	5,748,732	6,543,364	5,771,033
	Average declared value per lb.	*Annas*	5 9	*As.* 6 6	*As.* 6 6	*As.* 6 2	*As.* 5 9
	Other Manufactures:						
	Value	*Rx.*	1,150,542	1,167,464	1,005,011	1,159,275	1,264,003
	Average declared value per yard — Grey or unbleached	*Annas*	1 10	*As.* 1 11	*As.* 1 9	*As.* 1 10	*As.* 1 10
	Average declared value per yard — Coloured, printed, or dyed	„	4 5	*As.* 4 7	*As.* 4 6	*As.* 4 8	*As.* 4 7
	Percentage of manufactures on whole value exported		26·62	29·76	26·57	31·82	39·55
2	Wheat:						
	Quantity	*Cwt.*	13,538,169	17,610,081	13,799,224	14,320,496	30,303,425
	Value	*Rx.*	5,562,373	7,522,676	5,791,377	6,042,426	14,380,462
	Average declared value per cwt. — *Rupees*		4 1 9	4 4 4	4 3 2	4 3 6	4 11 11
	Average declared value per cwt. — *Shillings, at average exchange*		4·79	5·83	5·8	6·36	6·62
3	Rice and Paddy:						
	Quantity	*Cwt.*	28,534,057	23,144,641	27,098,906	34,963,341	33,166,929
	Value	*Rx.*	9,291,686	7,915,409	10,110,482	12,877,740	13,385,971
	Average declared value of husked rice, per cwt. — *Rupees*		3 4 5	3 7 2	3 12 1	3 11 3	4 1 –
	Average declared value of husked rice, per cwt. — *Shillings, at average exchange*		4·61	4·71	5·18	5·58	5·66
4	Seeds:						
	Quantity	*Cwt.*	16,060,400	15,569,978	15,794,742	14,798,999	19,164,522
	Value	*Rx.*	9,385,024	9,561,756	10,627,553	9,343,252	12,208,458
	Average declared value of linseed, per cwt. — *Rupees*		5 13 8	5 15 8	6 10 –	6 2 9	6 4 –
	Average declared value of linseed, per cwt. — *Shillings, at average exchange*		8·24	8·16	9·15	9·3	8·71
5	Opium:						
	Quantity	*Chests*	90,096	87,789	85,166	85,753	87,558
	Value	*Rx.*	10,067,764	10,508,081	10,115,936	9,261,815	9,562,261
	Average declared value per chest	*Rupees*	1,117	1,197	1,188	1,080	1,092
6	Jute:						
	Raw and manufactured—Value	*Rx.*	7,786,739	10,468,631	11,431,103	10,083,972	9,361,594
	Average declared value of raw jute per cwt. — *Rupees*		6 4 3	7 7 9	8 6 9	6 5 6	8 0 5
	Average declared value of raw jute per cwt. — *Shillings, at average exchange*		8·82	10·21	11·63	9·56	11·19
	Percentage of manufactures on whole value exported		22·43	24·56	24·42	24·61	26·84
7	Tea:						
	Quantity	*Lbs.*	87,514,505	97,011,112	103,760,104	107,014,993	120,149,407
	Value	*Rx.*	5,174,440	5,267,315	5,277,650	5,219,233	5,968,129
	Average declared value per lb. — *Annas*		*As.* 9 6	*As.* 8 8	*As.* 8 2	*As.* 7 10	*As.* 7 11
	Average declared value per lb. — *Shillings, at average exchange*		·84	·74	·7	·74	·69
8	Hides and Skins:						
	Quantity	*No.*	30,914,151	32,357,166	30,955,168	32,733,651	35,862,345
	Value	*Rx.*	4,852,382	4,743,546	4,524,261	4,695,919	5,186,002
	Percentage of dressed or manufactured on whole value exported		52·07	55·11	55·79	53·99	54·36
9	Indigo:						
	Quantity	*Cwt.*	139,644	142,447	157,116	118,425	125,327
	Value	*Rx.*	3,890,649	3,948,594	3,863,084	3,073,125	3,214,076
	Average declared value per cwt. — *Rupees*		278 9 9	277 3 1	245 14 –	259 8 –	256 7 3
	Average declared value per cwt. — *Sterling, at average exchange*	£.	19·62	18·92	16·97	19·56	17·88
10	Coffee:						
	Quantity	*Cwt.*	273,775	365,299	239,795	233,451	311,864
	Value	*Rx.*	1,529,680	1,884,243	1,489,872	1,454,985	1,998,659
	Average declared value per cwt. — *Rupees*		55 14 –	51 9 4	62 2 1	62 5 2	64 1 5
	Average declared value per cwt. — *Shillings, at average exchange*		78·68	70·41	85·77	93·95	89·37
11	Wool:						
	Raw and manufactured—Value	*Rx.*	1,086,404	1,090,858	1,211,438	1,072,489	1,108,653
	Average declared value of raw wool per lb. — *Annas*		*As.* 6 6	*As.* 7 1	*As.* 7 3	*As.* 7 3	*As.* 7 3
	Average declared value of raw wool per lb. — *Pence, at average exchange*		6·86	7·25	7·51	8·2	7·58
12	Lac:						
	Value	*Rx.*	501,888	401,078	489,380	781,945	751,474
13	Silk:						
	Raw and manufactured—Value	*Rx.*	860,107	807,238	900,539	724,249	702,584
	Average declared value of raw silk per lb. — *Rupees*		2 15 4	2 7 1	3 1 –	2 15 4	3 1 11
	Average declared value of raw silk per lb. — *Shillings, at average exchange*		4·17	3·33	4·29	4·46	4·35
14	Oils:						
	Value	*Rx.*	471,055	430,306	543,945	551,902	583,811
15	Sugar:						
	Value	*Rx.*	465,829	550,339	917,179	417,562	508,417
16	Teak Wood:						
	Quantity	*Cubic Tons*	40,446	52,609	71,342	42,803	48,190
	Value	*Rx.*	367,274	575,263	762,998	425,303	474,852
	Average declared value per cubic ton — *Rupees*		90 12 11	109 5 7	106 15 2	99 5 10	98 8 7
	Average declared value per cubic ton — *Sterling, at average exchange*	£.	6·39	7·46	7·38	7·49	6·87
17	Saltpetre:						
	Quantity	*Cwt.*	386,396	420,503	422,229	399,690	389,185
	Value	*Rx.*	364,016	401,801	411,276	380,059	365,618
	Average declared value per cwt. — *Rupees*		9 6 9	9 8 11	9 11 10	9 8 2	9 6 4
	Average declared value per cwt. — *Shillings, at average exchange*		13·27	13·04	13·45	14·34	13·1

APPENDIX III.—*continued.*

TABLE II.—SEA-BORNE TRADE for the Year, &c.—*continued.*

No.	IMPORTS.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - - - - - - *Lbs.*	51,543,277	52,587,342	46,383,843	50,973,105	50,410,630
	Value - - - - - - - - - *Rx.*	3,582,033	3,746,983	3,482,747	3,768,505	3,514,763
	Average declared value per lb. *Annas* - - - - - -	11·12	11·4	12·01	11·83	11·16
	Average declared value per lb. *Pence, at average exchange* - -	11·74	11·67	12·43	13·37	11·67
	Other Manufactures:					
	Value - - - - - - - - - *Rx.*	23,930,241	27,773,247	26,398,597	27,248,395	25,180,682
	TOTAL COTTON GOODS—Gross Imports - *Rx.*	27,512,274	31,520,230	29,881,344	31,016,900	28,695,445
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - - - - - - *Lbs.*	*1,058,963*	*1,601,596*	*1,270,444*	*1,243,380*	*1,648,822*
	Value - - - - - - - - - *Rx.*	*69,345*	*111,514*	*91,382*	*83,801*	*113,665*
	Other Manufactures:					
	Value - - - - - - - - - *Rx.*	*1,648,312*	*1,705,167*	*1,728,358*	*1,710,493*	*1,817,165*
	Total Re-exports - *Rx.*	*1,717,657*	*1,816,681*	*1,819,740*	*1,794,294*	*1,930,830*
	TOTAL COTTON GOODS—Net Imports - *Rx.*	25,794,617	29,703,549	28,061,604	29,222,606	26,764,615
2	Metals - - - - - - - - - *Value Rx.*	5,575,392	4,406,283	5,983,709	6,024,466	6,033,543
3	Silk (Raw and Manufactured) - - - - „	2,918,139	2,588,105	2,845,159	2,501,430	3,014,698
4	Oils - - - - - - - - - „	1,486,791	2,072,825	2,645,213	2,634,187	2,635,955
5	Sugar - - - - - - - - - „	2,113,617	1,790,939	2,200,049	3,399,886	2,561,996
6	Railway Plant and Rolling Stock - - - „	3,826,264	3,693,939	2,907,086	3,236,786	2,505,471
7	Machinery and Millwork - - - - - „	1,860,583	2,409,737	2,491,428	2,160,483	2,180,019
8	Woollen Manufactures - - - - - „	1,823,358	1,712,548	1,597,549	1,952,600	1,874,896
9	Provisions - - - - - - - - „	1,504,436	1,588,103	1,596,565	1,476,070	1,771,793
10	Liquors - - - - - - - - - „	1,506,667	1,508,962	1,489,121	1,438,081	1,449,411
11	Apparel - - - - - - - - - „	1,156,182	1,156,469	1,200,020	1,235,804	1,274,497
12	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - - - - - - *Tons*	821,626	843,743	609,218	799,149	759,709
	Value - - - - - - - - - *Rx.*	1,599,593	1,921,831	1,304,591	1,551,667	1,269,777
	Average declared value per ton *Rupees* - - - - - -	19·47	22·78	21·41	19·42	16·71
	Average declared value per ton *Shillings, at average exchange* - -	27·42	31·09	29·56	29·27	23·3
13	Spices - - - - - - - - - *Value Rx.*	931,518	855,228	852,350	813,115	797,196
14	Salt:					
	Quantity - - - - - - - - - *Tons*	423,897	398,810	410,808	395,243	373,953
	Value - - - - - - - - - *Rx.*	795,521	882,130	894,532	779,034	627,953
	Average declared value per ton *Rupees* - - - - - -	18·77	22·12	21·77	19·71	16·79
	Average declared value per ton *Shillings, at average exchange* - -	26·43	30·19	30·05	29·71	23·41

TABLE III.—SEA-BORNE TRADE for the first ELEVEN MONTHS of the Year. (Principal ARTICLES arranged in order of their DECLARED VALUE.)

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Value of commodities Exported, excluding gold and silver	86,405,227	92,285,086	89,726,199	97,121,568	94,711,513
Value of commodities Imported, excluding gold and silver	63,363,187	62,700,493	65,893,996	63,228,773	60,228,152
EXCESS EXPORTS - - - *Rx.*	23,042,040	29,584,593	23,832,203	33,892,795	34,483,361
Net Imports of silver - - - - - - - -	7,049,564	9,056,774	13,256,180	6,757,530	11,773,549
Net Imports of gold - - - - - - - -	2,300,924	4,431,684	5,289,211	2,761,390	—2,964,992
TOTAL NET IMPORTS of Gold and Silver - *Rx.*	9,350,488	13,488,458	18,545,391	9,518,920	8,808,557
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS - - - - - - *Rx.*	162,375,711	171,994,205	178,052,317	175,181,053	177,280,074

APPENDIX III.—*continued.*

TABLE III.—SEA-BORNE TRADE for the first Eleven Months of the Year, &c.—*continued.*

No.	EXPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
1	Cotton, Raw :					
	Quantity - - - - - *Cwt.*	4,343,723	5,064,849	5,014,020	3,736,951	4,181,924
	Value - - - - - *Rx.*	12,209,711	14,730,222	14,104,585	9,170,455	10,692,997
	Average value per lb. - - - - R.	- 4 -	- 4 2	- 4 -	- 3 6	- 3 8
	Cotton Manufactures—					
	Twist and Yarn :					
	Quantity - - - - *Lbs.*	115,742,920	129,785,427	155,991,420	148,139,276	172,295,327
	Value - - - - - *Rx*	4,670,186	5,270,598	6,065,325	5,342,604	6,101,487
	Average value per lb. - - - R.	- 6 5	- 6 6	- 6 3	- 5 9	- 5 8
	Other Manufactures — *Value Rx.*	1,089,368	932,973	1,057,389	1,121,810	1,210,584
	TOTAL COTTON (Raw and Manufactured) Value *Rx.*	17,969,265	20,933,793	21,227,299	15,634,869	18,005,068
2	Jute (Raw and Manufactured) *Value Rx.*	9,722,431	10,693,299	9,272,242	8,843,939	10,339,592
3	Seeds :					
	Quantity - - - - - *Cwt.*	14,602,851	14,556,904	13,340,316	17,331,454	14,361,625
	Value - - - - - *Rx.*	8,956,138	9,825,845	8,410,665	10,963,820	9,999,073
	Average value per cwt. - - R.	6 2 2	6 12 -	6 4 11	6 5 3	6 15 5
4	Rice and Paddy :					
	Quantity - - - - - *Cwt.*	17,551,552	21,784,829	28,562,506	27,020,659	21,785,151
	Value - - - - - *Rx*	6,101,814	8,325,070	10,679,965	10,967,914	9,997,897
	Average value per cwt. - - R	3 7 7	3 13 2	3 11 10	4 - 11	4 9 5
5	Opium :					
	Quantity - - - - *Chests*	79,069	79,391	79,747	80,924	70,275
	Value - - - - - *Rx.*	9,460,586	9,483,368	8,632,376	8,783,417	8,593,894
	Average value per chest - - R.	1,196 8 -	1,194 8 3	1,082 7 6	1,085 6 3	1,222 14 4
6	Wheat :					
	Quantity - - - - - *Cwt*	16,826,208	13,389,833	13,505,683	28,587,884	14,518,292
	Value - - - - - *Rx.*	7,165,307	5,609,245	5,691,051	13,506,942	7,206,497
	Average value per cwt. - - R.	4 4 2	4 3 -	4 3 5	4 11 7	4 15 5
7	Tea :					
	Quantity - - - - - *Lbs.*	95,823,643	100,815,502	104,560,038	117,599,484	113,756,462
	Value - - - - - *Rx.*	5,209,695	5,150,253	5,103,727	5,861,567	6,240,197
	Average value per lb. - - - R.	- 8 8	- 8 2	- 7 10	- 8 -	- 8 9
8	Hides and Skins :					
	Quantity - - - - - *Cwt.*	757,970	712,413	732,613	773,551	773,485
	Value - - - - - *Rx.*	4,273,509	4,104,603	4,186,839	4,676,085	4,951,827
	Average value per cwt. - - R.	56 6 1	57 9 10	57 2 5	60 7 2	64 - 4
9	Indigo :					
	Quantity - - - - - *Cwt.*	133,055	147,377	111,715	121,165	122,498
	Value - - - - - *Rx.*	3,740,382	3,665,579	2,930,555	3,121,033	4,035,061
	Average value per cwt. - - R.	281 1 10	248 11 6	262 5 2	257 9 4	329 7 6
10	Coffee :					
	Quantity - - - - - *Cwt.*	285,559	170,096	195,785	211,201	203,830
	Value - - - - - *Rx.*	1,426,314	1,050,866	1,217,545	1,336,844	1,383,015
	Average value per cwt. - - R.	49 15 2	61 12 6	62 3 -	63 4 9	67 13 7
11	Wool (Raw and Manufactured) *Value Rx.*	1,005,633	1,124,592	932,654	1,016,880	1,127,055
12	Silk (Raw and Manufactured) „ *Rx.*	713,041	814,605	651,491	640,035	713,285
13	Lac - - - - - - „ *Rx.*	353,398	410,716	693,894	624,279	684,442
14	Oils - - - - - - „ *Rx.*	381,316	509,015	493,646	540,148	531,535
15	Teak Wood :					
	Quantity - - - *Cubic Tons*	48,476	65,668	38,867	42,131	53,811
	Value - - - - - *Rx.*	531,616	704,932	386,835	422,758	524,783
	Average value per cubic ton - R.	109 10 8	107 5 7	99 8 5	100 5 6	97 8 4
16	Sugar - - - - - *Value Rx.*	473,890	905,818	235,677	455,449	418,638
17	Saltpetre :					
	Quantity - - - - - *Cwt.*	387,800	367,316	351,749	337,410	407,946
	Value - - - - - *Rx.*	369,517	357,650	336,137	316,693	402,313
	Average value per cwt. - - R.	9 8 5	9 11 9	9 8 11	9 6 2	9 13 9

APPENDIX III.—*continued.*

TABLE III.—SEA-BORNE TRADE for the first Eleven Months of the Year, &c.—*continued.*

No.	IMPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - *Lbs.*	48,244,135	41,803,228	46,539,279	46,671,847	35,493,630
	Value - - - - - - *Rx.*	3,446,025	3,152,351	3,446,744	3,255,329	2,471,858
	Average value per lb. - - R.	– 11 5	– 12 1	– 11 10	– 11 2	– 11 2
	Ditto - in sterling, at average exchange.	11¾*d.*	1*s.* –½*d.*	1*s.* 1⅝*d.*	11¼*d.*	10½*d.*
	Other Manufactures - *Value Rx.*	25,234,768	23,682,712	24,853,696	22,787,025	21,118,445
	TOTAL COTTON GOODS—Gross Imports - - *Rx.*	28,680,793	26,835,063	28,300,440	26,042,354	23,590,303
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	*1,525,894*	*1,132,224*	*1,096,760*	*1,511,343*	*1,166,241*
	Value - - - - - - Rx.	*105,981*	*81,045*	*74,171*	*104,752*	*78,138*
	Average value per lb. - - R.	*– 11 1*	*– 11 5*	*– 10 10*	*– 11 1*	*– 10 9*
	Other Manufactures - Value Rx.	*1,537,878*	*1,615,772*	*1,566,313*	*1,646,278*	*1,565,503*
	Total Re-exports - - - Rx.	*1,643,859*	*1,696,817*	*1,640,484*	*1,751,030*	*1,643,641*
	TOTAL COTTON GOODS—Net Imports - - *Rx.*	27,036,934	25,138,246	26,659,956	24,291,324	21,946,662
2	Metals - - - - - *Value Rx.*	3,946,321	5,439,002	5,455,500	5,415,524	5,197,191
3	Silk (Raw and Manufactured) - „	2,399,490	2,645,667	2,325,637	2,781,800	2,599,161
4	Oils - - - - - - - „	1,889,829	2,374,897	2,333,735	2,380,608	2,502,659
5	Sugar - - - - - - - „	1,581,145	1,933,813	3,151,785	2,343,207	2,411,613
6	Machinery and Millwork - „	2,184,992	2,289,336	1,990,591	2,003,485	2,210,797
7	Railway Plant and Rolling Stock. „	3,504,251	2,623,818	3,007,161	2,316,905	1,946,467
8	Provisions - - - - - „	1,472,321	1,491,481	1,371,276	1,635,619	1,737,506
9	Woollen Manufactures - - „	1,619,654	1,508,594	1,826,269	1,776,770	1,584,000
10	Liquors - - - - - - „	1,371,460	1,337,947	1,305,065	1,307,768	1,317,482
11	Apparel - - - - - - „	1,053,751	1,109,106	1,144,296	1,177,139	1,161,286
12	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - *Tons*	756,732	567,108	721,367	656,702	600,365
	Value - - - - - - *Rx.*	1,726,981	1,214,080	1,409,911	1,099,769	1,042,223
	Average value per ton - - - R.	22 13 2	21 6 9	19 8 9	16 1 11	17 5 9
13	Spices - - - - - *Value Rx.*	755,248	799,190	738,982	722,841	562,398
14	Salt:					
	Quantity - - - - - *Tons*	364,424	347,545	366,090	341,356	323,196
	Value - - - - - - *Rx.*	805,274	754,461	717,839	575,185	518,445
	Average value per ton - - - R.	22 1 7	21 11 4	19 9 9	16 13 7	16 – 8

APPENDIX III.—*continued.*

TABLE IV.—WHOLESALE PRICES of TYPICAL COMMODITIES in GOLD and SILVER in *London* and *Calcutta* in December in each Year.

(Prices of March 1873 = 100.)

	Measured in Gold.								Measured in Silver.*							
In LONDON— (Prices quoted from the London "Economist"):	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
Scotch pig iron (warrants)	35	37	37	35	50	40	40	35	45	48	49	50	68	50	54	54
Coals, Hetton, Wallsend (London).	51	51	49	51	63	55	52	48	66	67	66	71	86	69	71	73
Copper, Chili bars	45	43	95	87	55	62	52	53	58	56	127	121	75	79	70	82
Straits tin	64	69	115	68	67	64	63	64	81	89	153	95	92	80	85	97
Wheat	55	61	56	55	55	59	71	57	69	80	74	78	75	74	96	86
Flour, town-made	53	56	54	61	57	65	66	52	68	71	73	85	78	82	80	80
Beef, inferior	75	75	75	67	87	70	80	75	95	97	100	95	119	88	108	115
Cotton, No. 40, mule twist	64	60	62	65	64	68	57	57	82	77	84	91	88	85	77	87
Wool, Southdown hogs	51	59	55	54	59	59	59	55	65	76	73	75	80	74	79	84
Sugar, foreign Muscovado	60	42	56	53	45	55	58	51	77	55	75	75	61	69	78	78
Coffee	65	86	102	101	112	118	114	120	83	111	136	142	153	149	155	183
Saltpetre	78	77	77	77	78	78	77	77	100	99	103	107	107	99	103	118
Gold	–	–	–	–	–	–	–	–	127	130	134	140	137	126	135	153
Silver	79	77	75	71	73	79	74	65	–	–	–	–	–	–	–	–
In CALCUTTA—(Prices quoted from the Calcutta "Price Current"):																
Grey shirtings (8¼ lbs.)									80	81	79	81	76	74	74	77
Mule twist, white, good, No. 40									71	62	72	75	74	71	65	73
„ „ Turkey red, No. 40 (12 lbs.)									57	58	58	57	57	56	57	61
„ „ Orange, Nos. 40—160									73	75	86	85	85	77	73	76
Copper sheathing									58	65	90	90	69	72	72	80
Iron, flat, bolt, bar, and square									50	53	59	65	79	64	64	97
Spelter, hard									97	109	128	107	144	151	151	217
Hides, buffalo, slaughtered									77	80	69	74	Nom.	Nil	Nil	Nil.
Indigo, good									110	72	82	93	76	88	74	114
Jute, picked									118	131	153	192	192	123	219	186
Shell lac, fine orange									59	56	68	76	102	76	102	Nom.
Linseed, fine, bold, clean									101	98	94	112	115	99	112	128
Rice, Ballam									176	106	118	147	165	159	168	196
Silk, raw, Cossimbazar									73	89	64	76	87	71	64	79
Tea, good Souchong									64	55	50	52	50	48	41	59
Wheat, Doodiah									72	81	76	87	81	86	103	96
Gold									122	123	131	135	131	122	131	148

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX III.—*continued.*

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of *India* of the Guarantee of Interest upon the Capital of GUARANTEED RAILWAY COMPANIES.

	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	Revised Estimate, 1892-93.	Budget Estimate, 1893–94.
	Miles.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open Mileage at end of official year.	3,912	*3,241	3,243	†2,588	2,588	2,588	2,588
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gross Traffic Receipts - - -	7,241,465	7,403,415	6,534,567	6,753,013	6,846,420	6,360,000	6,335,000
Working Expenses - - -	3,604,795	3,752,607	3,365,933	3,251,739	3,353,302	3,100,000	3,100,000
Percentage of Working Expenses on Receipts - - - - -	49·78	50·68	51·50	48·15	48·98	48·74	48·93
Net Traffic Receipts - - -	3,636,670	3,650,808	3,168,634	3,501,274	3,493,118	3,260,000	3,235,000
Net Gain by the remittance to England of Capital Receipts and Disbursements in India at the contract rates of exchange, instead of at the average yearly rates obtained for the Secretary of State's Bills - - - -	—	—	—	—	—	—	—
TOTAL Revenue - - -	3,636,670	3,650,808	3,168,634	3,501,274	3,493,118	3,260,000	3,235,000
Gross Guaranteed Interest paid in India - - - - - *Rx.*	25,595	6,672	9,468	7,597	37,171	2,800	2,600
Gross Guaranteed Interest paid in London - - - - - £.	2,694,920	2,697,388	2,337,058	2,354,130	2,114,159	2,145,300	2,154,900
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Total Guaranteed Interest (sterling payments converted at the average exchange of the year) -	3,852,947	3,959,108	3,395,279	3,130,941	3,069,430	3,435,300	3,508,900
Surplus paid to Railway Companies - - - - - -	662,622	570,195	441,933	473,334	737,659	582,100	562,800
Land and Supervision - - -	51,436	44,344	30,952	42,987	19,257	29,900	50,400
Interest on Revenue Balances -	2,265	3,288	—	—	—	—	—
Net Loss on Receipts and Disbursements of Capital in India, calculated in the same way as the Gain - - - - - -	78,683	86,909	142,733	87,538	131,960	159,000	133,600
TOTAL Expenditure - - -	4,647,953	4,663,844	4,010,897	3,734,800	3,958,306	4,206,300	4,260,700
Net Expenditure from the Public Treasury - - - - - -	1,011,283	1,013,036	842,263	233,526	465,188	946,300	1,025,700
Net Revenue - - - - -	—	—	—	—	—	—	—

* The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways.

† The South Indian Railway, 654½ miles, was purchased by the State on the 31st December 1890, and the mileage is shown under State Railways.

APPENDIX III.—*continued.*

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS in 1891–92, and ESTIMATED EXPENDITURE on such Works in 1892–93 and 1893–94, and to end of 1893–94.

RAILWAYS.	Accounts, 1891–92.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.	To end of 1893–94.	Sanctioned Outlay.	Balance remaining unspent.
OPEN LINES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	—75,061	599,400	162,300	15,002,970	15,002,970	—
Rajputana-Malwa	—44,316	64,100	32,700	9,361,763	9,361,763	—
Holkar	2,566	1,800	3,500	1,309,955	1,309,955	—
Rewari-Ferozepore	6,924	400	5,000	1,286,262	1,286,262	—
Bhopal	19,654	27,000	26,800	221,423	221,423	—
Warora Colliery	1,267	—400	47,600	202,642	202,642	—
Wardha Coal	—27,810	700	1,500	500,320	500,320	—
Umaria Colliery	7,179	100	5,500	105,609	105,609	—
Burma, including Tounghoo-Mandalay	45,882	36,600	43,200	5,266,866	5,266,866	—
Jorhat	273	3,000	1,300	79,467	79,467	—
Cherra-Companygunj	2	600	- -	77,983	77,983	—
Eastern Bengal	128,340	133,700	146,800	8,492,738	8,492,738	—
Tirhoot	36,011	124,000	19,800	2,504,903	2,504,903	—
Patna-Gya	336	—435,000	- -	11	11	—
Nalhati	1,610	—36,500	- -	—22	—22	—
Kaunia-Dhurla	775	- -	- -	97,251	97,251	—
Oudh and Rohilkhand	2,119	—24,300	59,900	10,399,464	10,399,464	—
Cawnpore-Achnera	1,713	7,200	7,500	1,162,715	1,162,715	—
Lucknow-Bareilly	2,300	- -	- -	512,114	512,114	—
North Western	300,807	425,000	286,300	35,729,372	35,729,372	—
Amritsar-Pathankot	—661					
South Indian	176,932	—164,200	113,700	7,362,444	7,362,444	—
Bezvada Extension	1,913	500	500	142,672	142,672	—
Dhond and Manmad	6,191	3,800	16,900	1,126,336	1,126,336	—
TOTAL	594,946	767,500	980,800	100,945,258	100,945,258	—
LINES UNDER CONSTRUCTION.						
East Indian—Jherria Extension	- -	190,000	110,000	300,090	367,921	67,921
Godhra-Rutlam	204,501	580,000	385,000	1,255,904	1,615,477	359,573
Burma-Meiktila Branch	1,057	26,900	- -	28,111	30,342	2,231
Mu Valley	506,200	447,600	395,000	1,966,936	2,879,554	912,618
Assam-Bengal, Northern Section	47,876	—47,900	- -	— 24	- -	24
Eastern Bengal – Barsoe-Kissengunge Branch	87,420	43,200	- -	130,620	139,506	8,886
Lucknow-RaeBareli-Benares	31,855	154,600	80,000	266,455	*298,939	32,484
Bareilly-Rampur-Moradabad	18,626	296,700	268,600	583,926	731,925	147,999
Petroleum Operations	—5,751	1,800	- -	14,772	14,772	—
Frontier Railway Reserve Material	23,996	33,000	5,500	430,388	430,388	—
Peshawar Railway Reserve	35,750	1,000	- -	36,750	138,743	101,993
Mushkaf-Bolan	182,369	255,900	600,000	1,039,932	1,990,000	950,068
Mari-Attock	68,114	204,400	50,000	322,514	1,182,012	859,498
East Coast, including Kistna Bridge	1,303,738	1,248,900	918,000	3,787,385	5,048,075	1,260,690
Mayavaram-Mutupet	42,662	87,500	67,500	226,274	270,155	43,881
Dharmavaram-Hindupur	111,694	100,000	17,800	591,970	793,417	201,447
Guntakul-Dharmavaram	- -	358,800				
Palanpur-Deesa	- -	12,000	9,200	21,200	21,267	67
Assam-Bengal (Land)	- -	18,000	40,000	58,000	108,709	50,709
Hyderabad-Umarkot	117,221	43,300	6,300	170,461	187,129	16,668
TOTAL	2,777,328	4,055,700	2,952,900	11,231,574	16,248,331	5,016,757
Carried forward	3,372,274	4,823,200	3,933,700	112,176,832	117,193,589	5,016,757

* Estimated cost of Lucknow-RaeBareli Section only.

APPENDIX III.—*continued.*

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS, &c.—*continued.*

RAILWAYS.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	To end of 1893-94.	Sanctioned Outlay.	Balance remaining unspent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward - - -	3,372,274	4,823,200	3,933,700	112,176,832	117,193,589	5,016,757
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.						
Ranaghat-Bhagwangola - - - - -	- -	- -	- -	30,244	30,244	—
Southern Mahratta - - - - - -	- -	- -	- -	* 52,707	52,707	—
Bellary-Kistna - - - - - - -	6	300	- -	1,657,808	1,657,808	—
Bilaspur-Etawah - - - - - - -	- -	- -	- -	7,514	7,514	—
Vizagapatam-Raipur - - - - - -	- -	- -	- -	24,504	24,504	—
TOTAL - - -	6	300	- -	1,772,777	1,772,777	—
Stores and Reserve - - - - - -	62,569	—88,500	12,900	55,650	55,650	—
Nagpur-Chhattisgarh Depreciation Account -	—16,485	—11,500	—17,200	46,598	46,598	—
TOTAL - - -	3,418,364	4,723,500	3,929,400	114,051,857	119,068,614	5,016,757
Distributed as under :—						
Capital Expenditure on Public Works (not charged against Revenue) :						
State Railways—Construction -	2,770,336	3,436,700	2,800,000	68,598,388	—	—
Redemption of Liabilities - -	- -	- -	- -	33,553,451	—	—
Famine Relief and Insurance :						
Protective Railways - - -	484,795	993,900	1,054,300	5,466,974	—	—
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - -	163,233	292,900	75,100	6,433,044	—	—
TOTAL as above - - -	3,418,364	4,723,500	3,929,400	114,051,857	119,068,614	5,016,757

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX III.—*continued.*

TABLE VII.—CAPITAL EXPENDITURE on IRRIGATION—MAJOR WORKS, in 1891-92, and ESTIMATED EXPENDITURE on such Works in 1892-93, 1893-94, and to the end of 1893-94, &c.

	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Total Actual and Estimated Outlay to end of 1893-94.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS. CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Canals	38,874	37,800	42,500	2,540,962	3,139,622	598,660
Midnapore Canal:						
Old outlay	-	-	-	822,251	831,677	—
Outlay against Open Capital sanctions	1,447	200	-	3,820	5,632	1,812
Hidgellee Tidal Canal:						
Old outlay	-	-	-	179,549	177,269	—
Outlay against Supplementary Estimate	23,492	4,900	10,000	58,622	76,915	18,293
Son Canals:						
Old outlay	-	-	-	2,552,628	2,788,870	—
Outlay against Open Capital sanctions	20,410	15,400	17,500	53,481	70,571	17,090
North Western Provinces and Oudh.						
Ganges Canal:						
Old outlay	-	-	-	2,685,061	2,923,592	—
Outlay against Open Capital sanctions	16,905	13,500	19,100	49,505	32,020	—
Lower Ganges Canal:						
Old outlay	-	-	-	3,099,851	3,273,832	—
Outlay against Open Capital sanctions	21,711	17,100	35,100	73,911	17,321	—
Agra Canal:						
Old outlay	-	-	-	849,147	871,752	—
Outlay against Open Capital sanctions	2,516	2,200	9,300	14,016	3,294	—
Eastern Jumna Canal:						
Old outlay	-	-	-	318,507	344,191	—
Outlay against Open Capital sanctions	6,502	4,400	6,500	17,402	5,752	—
Punjab.						
Western Jumna Canal:						
Old outlay	-	-	-	1,051,643	1,078,050	—
Outlay against Open Capital sanctions	4,692	11,900	28,000	55,106	33,582	—
Western Jumna Canal, Sirsa Branch (State outlay).	56,771	63,900	62,300	242,886	289,269	46,383
Bari Doab Canal:						
Old outlay	-	-	-	1,572,350	1,579,860	—
Outlay against Open Capital sanctions	2,137	26,200	60,000	96,379	93,922	—
Carried forward	195,457	197,500	290,300	16,337,377	—	—

APPENDIX III.—*continued.*

TABLE VII.—CAPITAL EXPENDITURE ON IRRIGATION, &c.—*continued.*

	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Total Actual and Estimated Outlay to end of 1893-94.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	195,457	197,500	290,300	16,337,377	—	—
Punjab—continued.						
Sirhind Canal (State outlay):						
Old outlay	-	-	-	2,188,086	2,226,440	—
Outlay against Open Capital sanctions	33,499	15,000	9,500	83,355	89,701	6,346
Chenab Canal (including Extension)	350,635	153,000	180,000	1,238,451	2,568,418	1,329,967
Madras.						
Godavari Delta System:						
Old outlay	-	-	-	1,083,383	1,108,933	—
Outlay against Open Capital sanctions	6,655	500	-	8,055	9,922	1,867
Kistna Delta System	42,890	32,700	47,100	1,053,563	1,391,978	338,415
Sangam Anicut System	1,649	2,700	5,400	307,736	313,000	5,264
Periyar Project	110,248	129,700	117,500	624,058	542,500	—
Bombay.						
Desert Canal	388	200	-	122,289	123,479	1,190
Begari Canal	-	-	-	162,561	162,561	—
Eastern Nara Works	8,517	16,400	24,100	562,082	532,799	—
Mutha Canals	10	12,300	14,200	634,493	621,421	—
Other projects	5,168	8,000	(*a*)86,800	3,357,411	—	—
	755,116	568,000	774,900	27,762,900	—	—
Deduct,—Outlay incurred from ordinary Revenues	25,452	18,000	24,900	5,532,885	—	—
TOTAL	729,664	550,000	750,000	22,230,015	—	—
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
North Western Provinces and Oudh.						
Betwa Canal	990	1,200	1,800	400,498	425,141	24,643
Punjab.						
Swat River Canal	1,000	-	5,700	354,289	354,581	292
Madras.						
Rushikulya Project	64,047	49,800	45,000	342,273	394,000	51,727
Bombay.						
Nira Canal	11,844	10,400	12,100	520,178	487,938	—
Other projects	50	1,600	400	411,466	—	—
	77,931	63,000	65,000	2,028,704	—	—
Deduct,—Outlay incurred from ordinary Revenues	-	-	-	285,434	—	—
TOTAL	77,931	63,000	65,000	1,743,270	—	—
GRAND TOTAL	807,595	613,000	815,000	23,973,285	—	—

(*a*) Includes Rx. 70,000 held in reserve.

APPENDIX III.—*continued.*

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS, of GUARANTEED and STATE RAILWAYS, for Five Years ending 1891-92, with REVISED ESTIMATES for 1892-93, and BUDGET ESTIMATES for 1893-94.

	ACCOUNTS.					Revised Estimate,	Budget Estimate,
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
GUARANTEED RAILWAYS.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage at beginning of year	3,896	3,912	* † 3,241	3,243	‡ 2,588	2,588	2,588
Gross Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras	821,527	861,715	942,442	963,219	946,852	975,000	975,000
South Indian	506,398	551,270	582,050	468,015	—	—	—
Bombay, Baroda, and Central India	1,227,163	1,300,596	1,308,085	1,325,745	1,422,292	1,425,000	1,400,000
Great Indian Peninsula	3,984,601	4,208,148	3,701,990	3,996,034	4,477,276	3,960,000	3,960,000
Oudh and Rohilkhand	701,776	481,686	—	—	—	—	—
TOTAL	7,241,465	7,403,415	6,534,567	6,753,013	6,846,420	6,360,000	6,335,000
Working Expenses.							
Madras	513,922	498,676	536,576	497,965	548,941	540,000	540,000
South Indian	372,378	382,017	377,325	281,260	—	—	—
Bombay, Baroda, and Central India	520,158	559,640	559,210	537,342	599,948	580,000	560,000
Great Indian Peninsula	1,842,185	1,999,032	1,892,822	1,935,172	2,204,413	1,980,000	2,000,000
Oudh and Rohilkhand	356,152	313,242	—	—	—	—	—
TOTAL	3,604,795	3,752,607	3,365,933	3,251,739	3,353,302	3,100,000	3,100,000
Net Traffic Receipts.							
Madras	307,605	363,039	405,866	465,254	397,911	435,000	435,000
South Indian	134,020	169,253	204,725	186,755	—	—	—
Bombay, Baroda, and Central India	707,005	740,956	748,875	788,403	822,344	845,000	840,000
Great Indian Peninsula	2,142,416	2,209,116	1,809,168	2,060,862	2,272,863	1,980,000	1,960,000
Oudh and Rohilkhand	345,624	168,444	—	—	—	—	—
TOTAL	3,636,670	3,650,808	3,168,634	3,501,274	3,493,118	3,260,000	3,235,000
STATE RAILWAYS.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage at beginning of year	8,081	8,979	§ 10,407	11,055	‖ 12,757	13,106	13,506
Gross Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,603,216	4,471,119	4,474,030	4,428,495	4,957,632	4,890,300	4,950,300
Dildarnagar-Ghazipur	4,833	4,604					
Rajputana-Malwa	1,698,296	1,903,833	1,938,223	1,851,105	2,205,116	2,240,000	2,210,000
Sindia	45,739	37,080	7,108	—	—	—	—
Bhopal	4,976	5,512	7,916	8,777	13,088	16,000	18,000
Warora Colliery	78,021	88,442	82,187	90,930	54,425	54,000	54,000
Wardha Coal					25,897	23,300	24,000
Bengal-Nagpur	137,477	163,517	218,157	319,391	637,317	607,500	650,000
Katni-Umaria	8,125	—	—	—	—	—	—
Umaria Colliery	11,447	17,822	26,408	33,979	27,996	34,000	36,200
Burma	331,041	314,241	348,338	376,678	406,038	695,000	710,000
Tounghoo-Mandalay	-	31,901	161,449	193,310	210,027	—	—
Mu Valley	-	-	-	-	13,614	22,500	35,000
Jorhat	4,968	5,964	6,046	6,198	6,402	6,700	6,700
Cherra-Companygunj	1,220	620	1,235	1,713	1,953	2,000	2,300
Eastern Bengal	958,431	1,070,589	1,145,727	1,220,112	1,146,384	1,180,000	1,180,000
Tirhoot	180,506	170,854	211,182	69,726	—	—	—
Bengal and North Western and Tirhoot	-	-	-	320,600	488,854	527,500	530,000
Nalhati	9,405	10,459	10,444	10,008	9,235	—	—
Patna-Gya	52,887	49,895	52,151	51,749	60,771	28,600	—
Bengal Central	75,538	72,389	72,991	74,047	76,110	77,000	78,000
Oudh and Rohilkhand	-	174,788	784,746	734,471	879,286	845,000	870,000
Benares Branch	175	700					
Indian Midland	30,563	108,154	314,730	331,908	436,012	452,500	467,500
Bareilly-Pilibhit	9,558	9,350	10,985	9,954	1,991	—	—
Lucknow-Sitapur-Seramau	18,305	25,428	31,888	33,729	—	—	—
Lucknow-Bareilly	-	-	-	7,356	56,314	66,000	70,000
North Western	2,188,185	2,573,190	2,905,416	2,730,774	3,309,010	2,560,000	2,800,000
Amritsar-Pathankot	7,350	8,738	10,154	11,225	11,224	—	—
South Indian	-	-	-	147,044			
Villupuram-Guntakal	-	-	-	1,995	725,984	790,000	810,000
Villupuram-Guntakal—Nellore Branch	4,845	23,566	25,454	24,260			
Bellary-Kistna	6,181	—	—	—	—	—	—
Mysore	51,481	59,014	101,156	122,768	134,356	152,500	152,500
Bezváda Extension	-	-	7,667	7,473	8,737	9,800	40,000
East Coast	-	-	-	-	-	-	25,000
Dhond and Manmad ¶	22,734	25,545	24,943	26,313	30,858	32,700	33,400
Southern Mahratta	326,423	399,806	407,133	457,136	477,303	460,000	500,000
Guntakul-Hindupur	-	-	-	-	-	-	24,600
Hyderabad-Umarkot	-	-	-	-	-	6,500	14,000
TOTAL	10,871,926	11,827,120	13,387,864	13,703,224	16,411,934	15,779,400	16,291,500

* The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

† The Oude and Rohilkhand Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

‡ The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

§ Includes the length of the Oudh and Rohilkhand Railway.

‖ Includes the length of the South Indian and Bengal and North Western Railways.

¶ The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX III.—*continued.*

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS, &c.—*continued.*

	ACCOUNTS.					Revised Estimate,	Budget Estimate,
	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
STATE RAILWAYS—*continued.*							
Working Expenses.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1,662,581	1,689,946	1,682,537	1,484,563	1,643,008	1,600,000	1,615,000
Dildarnagar-Ghazipur	2,245	2,195					
Rajputana-Malwa	907,154	970,424	1,020,867	926,066	1,087,885	1,065,000	1,070,000
Sindia	21,322	17,703	3,372	—	—	—	—
Bhopal	4,457	4,977	8,458	10,434	8,228	10,300	12,000
Warora Colliery	68,028	61,323	57,343	64,772	43,149	48,700	48,400
Wardha Coal					19,952	20,300	13,200
Bengal-Nagpur	86,760	127,058	147,176	234,881	303,037	317,500	325,000
Katni-Umaria	9,600	—	—	—	—	—	—
Umaria Colliery	2,634	20,363	22,418	23,681	25,976	33,000	32,400
Burma	175,841	189,876	204,756	207,845	228,128	340,000	350,000
Tounghoo-Mandalay	-	32,545	120,702	108,278	110,167	—	—
Mu Valley	-	-	-	-	12,039	53,000	55,000
Jorhat	6,441	5,707	6,231	5,797	6,090	6,000	6,100
Cherra-Companygunj	3,716	2,116	2,672	1,917	1,909	1,700	2,100
Eastern Bengal	481,139	490,105	510,317	542,205	626,279	537,500	540,000
Tirhoot	106,156	96,264	90,553	31,093	2,216	—	—
Bengal and North Western and Tirhoot	-	-	-	131,952	415,490	380,000	380,000
Nalhati	6,192	8,541	7,594	7,832	4,818	—	—
Patna-Gya	24,613	23,786	25,395	23,739	25,983	12,300	—
Bengal Central	67,611	51,147	45,648	49,263	57,001	53,500	55,000
Oudh and Rohilkhand	-	54,558	343,935	350,043	381,473	375,000	390,000
Benares Branch	69	80					
Indian Midland	20,098	69,512	234,086	254,146	267,555	280,000	275,000
Bareilly-Pilibhit	6,766	6,592	7,300	7,893	—	—	—
Lucknow-Sitapur-Seramau	14,998	18,153	21,266	23,529	—	—	—
Lucknow-Bareilly	-	-	-	4,428	33,108	43,000	44,000
North Western	1,633,529	1,742,526	1,856,235	1,749,515	1,953,535	1,870,000	1,835,000
Amritsar-Pathankot	—	—	—	—	—	—	—
South Indian	-	-	-	70,577	497,698		
Villupuram-Guntakal	-	-	-	1,344	—	497,500	500,000
Villupuram-Guntakal—Nellore Branch	9,154	27,060	18,369	17,149	—		
Bellary-Kistna	8,519	—	—	—	—	—	—
Mysore	42,426	47,744	90,598	96,446	102,932	106,000	105,000
Bezváda Extension	-	-	6,083	5,837	5,828	7,300	28,000
East Coast	-	-	-	-	-	-	20,000
Dhond and Manmad*	—	—	—	—	—	—	—
Southern Mahratta	222,138	298,965	330,529	336,715	350,996	338,000	360,000
Guntakul-Hindupur	-	-	-	-	-	-	16,300
Hyderabad-Umarkot	-	-	-	-	-	5,800	10,000
TOTAL	5,594,187	6,059,256	6,864,440	6,771,940	8,214,480	7,802,400	8,087,500
Net Traffic Receipts.							
East Indian	2,940,635	2,781,173	2,791,493	2,943,932	3,314,624	3,290,300	3,335,300
Dildarnagar-Ghazipur	2,588	2,409					
Rajputana-Malwa	791,142	933,409	917,356	925,039	1,117,231	1,175,000	1,140,000
Sindia	24,417	19,377	3,736	—	—	—	—
Bhopal	519	535	— 542	— 1,657	4,861	5,700	6,000
Warora Colliery	9,993	27,119	24,844	26,158	11,276	4,300	5,600
Wardha Coal					5,945	3,000	10,800
Bengal-Nagpur	50,717	36,459	70,981	84,510	334,280	290,000	325,000
Katni-Umaria	— 1,475	—	—	—	—	—	—
Umaria Colliery	8,813	— 2,541	3,990	10,298	2,020	1,000	3,800
Burma	155,200	124,365	143,582	168,833	177,910	355,000	360,000
Tounghoo-Mandalay	-	— 644	40,747	85,032	99,861	—	—
Mu Valley	—	—	—	—	1,575	—30,500	—20,000
Jorhat	— 1,473	257	— 185	401	311	700	600
Cherra-Companygunj	— 2,496	— 1,496	— 1,437	— 204	44	300	200
Eastern Bengal	477,292	580,484	635,410	677,907	520,104	642,500	640,000
Tirhoot	74,350	74,600	120,629	38,633	—2,216	—	—
Bengal and North Western and Tirhoot	-	-	-	188,648	73,364	147,500	150,000
Nalhati	3,213	1,918	2,350	2,176	4,418	—	—
Patna-Gya	28,274	26,109	26,756	28,010	34,788	16,300	—
Bengal Central	7,927	21,242	27,343	24,784	19,109	23,500	23,000
Oudh and Rohilkhand	-	120,230	440,811	384,428	497,813	470,000	480,000
Benares Branch	106	620					
Indian Midland	10,465	38,642	80,644	77,762	168,457	172,500	192,500
Bareilly-Pilibhit	2,792	2,758	3,685	2,061	1,991	—	—
Lucknow-Sitapur-Seramau	3,307	7,275	10,622	10,200	—	—	—
Lucknow-Bareilly	-	-	-	2,928	23,206	23,000	26,000
North Western	554,656	830,664	1,049,181	981,259	1,355,475	890,000	965,000
Amritsar-Pathankot	7,350	8,738	10,154	11,225	11,224	—	—
South Indian	-	-	-	76,467	228,286		
Villupuram-Guntakal	-	-	-	651	—	292,500	310,000
Villupuram-Guntakal—Nellore Branch	— 4,309	— 3,494	7,085	7,111	—		
Bellary-Kistna	— 2,338	—	—	—	—	—	—
Mysore	9,055	11,270	10,558	26,322	31,423	46,500	47,500
Bezváda Extension	-	-	1,584	1,636	2,909	2,500	12,000
East Coast	-	-	-	-	-	-	5,000
Dhond and Manmad*	22,734	25,545	24,943	26,313	30,858	32,700	33,400
Southern Mahratta	104,285	100,841	76,604	120,421	126,307	122,000	140,000
Guntakul-Hindupur	-	-	-	-	-	-	8,300
Hyderabad-Umarkot	-	-	-	-	-	700	4,000
TOTAL	5,277,739	5,767,864	6,523,424	6,931,284	8,197,454	7,977,000	8,204,000

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives percentage of the gross receipts.

APPENDIX III.—*continued.*

TABLE IX.—GROSS RECEIPTS, WORKING EXPENSES, and NET EARNINGS of IRRIGATION—MAJOR WORKS, for Five Years ending 1891–92, with REVISED ESTIMATE for 1892–93, and BUDGET ESTIMATE for 1893–94.

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
DIRECT RECEIPTS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Canals	22,304	24,351	30,422	34,501	37,100	45,000	34,000
Midnapore Canal	23,438	25,180	27,761	23,720	28,470	25,000	24,100
Hidgellee Tidal Canal	4,186	5,517	4,195	2,804	3,692	6,000	6,000
Son Canals	60,395	84,389	89,750	73,648	91,009	89,000	80,900
Ganges Canal	197,254	213,014	199,141	248,974	261,685	250,300	250,000
Lower Ganges Canal	106,614	123,382	133,309	140,604	178,594	183,600	163,000
Agra Canal	48,148	46,622	56,566	61,390	60,100	55,200	53,400
Eastern Jumna Canal	70,305	71,154	63,514	83,255	81,294	79,200	83,600
Betwa Canal	3,057	7,313	7,585	7,455	10,229	8,900	8,900
Western Jumna Canal (including Sirsa Branch)	135,366	90,170	113,116	160,321	151,127	118,900	116,600
Chenab Canal	25	3,768	7,711	9,793	10,294	19,000	50,000
Bari Doab Canal	126,141	139,232	139,663	149,559	169,840	230,900	204,200
Sirhind Canal	69,900	113,233	133,917	168,523	201,595	243,100	118,100
Swat River Canal	10,326	22,753	24,941	25,048	20,369	28,900	23,200
Godavari Delta System	12,431	10,653	11,492	12,236	11,096	11,000	11,000
Kistna Delta System	4,394	4,669	4,502	5,047	4,831	5,000	5,000
Sangam Anicut System	86	142	91	127	74	100	100
Desert Canal	3,697	7,037	5,193	2,803	974	3,700	3,800
Begari Canal	2,549	5,097	4,404	2,836	1,435	2,700	3,100
Eastern Nara Works	1,599	1,681	1,753	2,206	2,044	2,100	2,000
Mutha Canals	18,958	21,640	20,625	21,881	24,756	22,200	23,500
Nira Canal	768	1,029	2,756	3,609	4,449	7,700	8,800
Other projects	29,020	39,776	50,177	44,343	49,680	49,700	50,400
TOTAL	950,961	1,061,802	1,132,584	1,284,683	1,404,737	1,487,200	1,323,700
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Ganges Canal	44,301	44,301	54,731	66,446	69,008	71,500	71,500
Lower Ganges Canal	20,783	20,959	20,959	20,959	20,959	21,000	21,000
Eastern Jumna Canal	22,154	22,153	22,153	23,292	24,614	25,000	25,000
Western Jumna Canal	5,140	5,275	4,737	2,368	—	—	—
Chenab Canal	- -	- -	- -	- -	112	1,500	1,900
Bari Doab Canal	37,526	40,469	42,467	44,046	24,988	4,200	2,800
Godavari Delta System	183,853	195,920	200,371	204,703	215,151	221,200	224,600
Kistna Delta System	132,273	142,362	150,618	167,461	173,970	176,400	186,400
Sangam Anicut System	8,041	8,541	12,000	12,946	814	19,200	22,500
Desert Canal	8,254	11,030	13,120	12,854	1,458	16,300	16,400
Begari Canal	19,391	25,223	22,498	18,922	22,255	27,400	27,400
Eastern Nara Works	28,020	34,586	42,908	38,890	37,197	42,200	42,800
Mutha Canals	*—468*	*—562*	*—538*	*—595*	*—718*	—	—
Nira Canal	*—31*	*—44*	*—128*	*—171*	*—213*	—	—
Other projects	93,318	120,828	103,870	96,875	83,594	99,700	173,300
TOTAL	602,555	671,041	689,766	708,996	673,189	725,600	815,600
TOTAL REVENUE:							
Orissa Canals	22,304	24,351	30,422	34,501	37,100	45,000	34,000
Midnapore Canal	23,438	25,180	27,761	23,720	28,470	25,000	24,100
Hidgellee Tidal Canal	4,186	5,517	4,195	2,804	3,692	6,000	6,000
Son Canals	60,395	84,389	89,750	73,648	91,009	89,000	80,900
Ganges Canal	241,555	257,315	253,872	315,420	330,693	321,800	321,500
Lower Ganges Canal	127,397	144,341	154,268	161,563	199,553	204,600	184,000
Agra Canal	48,148	46,622	56,566	61,390	60,100	55,200	53,400
Eastern Jumna Canal	92,459	93,307	85,667	106,547	105,908	104,200	108,600
Betwa Canal	3,057	7,313	7,585	7,455	10,229	8,900	8,900
Western Jumna Canal (including Sirsa Branch)	140,506	95,445	117,853	162,689	151,127	118,900	116,600
Chenab Canal	25	3,768	7,711	9,793	10,406	20,500	51,900
Bari Doab Canal	163,667	179,701	182,130	193,605	194,828	235,100	207,000
Sirhind Canal	69,900	113,233	133,917	168,523	201,595	243,100	118,100
Swat River Canal	10,326	22,753	24,941	25,048	20,369	28,900	23,200
Godavari Delta System	196,284	206,573	211,863	216,939	226,247	232,200	235,600
Kistna Delta System	136,667	147,031	155,120	172,508	178,801	181,400	191,400
Sangam Anicut System	8,127	8,683	12,091	13,073	888	19,300	22,600
Desert Canal	11,951	18,067	18,313	15,657	2,432	20,000	20,200
Begari Canal	21,940	30,320	26,902	21,758	23,690	30,100	30,500
Eastern Nara Works	29,619	36,267	44,661	41,096	39,241	44,300	44,800
Mutha Canals	18,490	21,078	20,087	21,286	24,038	22,200	23,500
Nira Canal	737	985	2,628	3,438	4,236	7,700	8,800
Other projects	122,338	160,604	154,047	141,218	133,274	149,400	223,700
TOTAL	1,553,516	1,732,843	1,822,350	1,993,679	2,077,926	2,212,800	2,139,300

APPENDIX III.—*continued.*

TABLE IX.—GROSS RECEIPTS, WORKING EXPENSES and Net Earnings of Irrigation, &c.—*continued.*

	ACTUALS.					Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
WORKING EXPENSES:							
Orissa Canals	48,131	38,717	43,170	43,946	39,609	46,000	43,000
Midnapore Canal	24,007	20,035	20,067	19,925	25,733	22,300	22,900
Hidgellee Tidal Canal	6,490	7,535	2,572	5,197	4,867	3,700	5,500
Son Canals	71,731	75,522	69,747	66,059	65,208	68,000	68,400
Ganges Canal	88,300	91,931	95,789	104,495	104,938	105,600	104,400
Lower Ganges Canal	86,397	96,850	90,792	88,981	84,774	86,000	83,000
Agra Canal	24,478	24,113	25,975	23,225	23,839	24,400	21,800
Eastern Jumna Canal	19,266	25,467	24,718	29,804	28,439	30,800	28,700
Betwa Canal	8,295	10,444	10,721	10,534	9,795	10,100	10,500
Western Jumna Canal (including Sirsa Branch)	55,527	47,536	47,917	56,050	48,207	45,400	48,000
Chenab Canal	5,733	7,835	9,823	8,951	10,724	21,700	30,500
Bari Doab Canal	49,665	56,561	56,970	56,593	72,424	69,000	61,400
Sirhind Canal	34,537	53,647	60,404	58,600	54,948	63,400	64,500
Swat River Canal	8,375	8,745	9,221	10,247	9,579	9,900	8,800
Godavari Delta System	51,680	52,221	46,792	56,050	51,569	54,500	50,200
Kistna Delta System	32,663	32,299	36,552	38,576	42,038	42,000	39,800
Sangam Anicut System	4,369	4,170	4,830	5,213	3,569	4,200	4,300
Desert Canal	4,041	2,718	3,690	3,715	11,152	7,900	5,100
Begari Canal	6,126	6,452	7,583	6,052	6,314	7,100	7,400
Eastern Nara Works	5,474	8,393	8,266	9,375	8,277	9,400	7,400
Mutha Canals	6,034	6,246	7,712	7,085	7,333	6,500	6,700
Nira Canal	1,673	1,716	2,466	2,734	3,882	5,600	4,000
Other projects	34,615	42,523	41,781	47,006	44,227	47,100	49,800
TOTAL	677,607	721,676	727,558	758,413	761,445	790,600	776,100
NET REVENUE:							
Orissa Canals	*—25,827*	*—14,366*	*—12,748*	*—9,445*	*—2,509*	*—1,000*	*- 9,000*
Midnapore Canal	*—569*	5,145	7,694	3,795	2,737	2,700	1,200
Hidgellee Tidal Canal	*—2,304*	*—2,018*	1,623	*—2,393*	*—1,175*	2,300	500
Son Canals	*—11,336*	8,867	20,003	7,589	25,801	21,000	12,500
Ganges Canal	153,255	165,384	158,083	210,925	225,755	216,200	217,100
Lower Ganges Canal	41,000	47,491	63,476	72,582	114,779	118,600	101,000
Agra Canal	23,670	22,509	30,591	38,165	36,261	30,800	31,600
Eastern Jumna Canal	73,193	67,840	60,949	76,743	77,469	73,400	79,900
Betwa Canal	*—5,238*	*—3,131*	*—3,136*	*—3,079*	434	*—1,200*	*—1,600*
Western Jumna Canal (including Sirsa Branch)	84,979	47,909	69,936	106,639	102,920	73,500	68,600
Chenab Canal	*—5,708*	*—4,067*	*—2,112*	842	*—318*	*—1,200*	21,400
Bari Doab Canal	114,002	123,140	125,160	137,012	122,404	166,100	145,600
Sirhind Canal	35,363	59,586	73,513	109,923	146,047	179,700	53,600
Swat River Canal	1,951	14,008	15,720	14,801	10,790	19,000	14,400
Godavari Delta System	144,604	154,352	165,071	160,889	174,678	177,700	185,400
Kistna Delta System	104,004	114,732	118,568	133,932	136,763	139,400	151,600
Sangam Anicut System	3,758	4,513	7,261	7,860	*—2,681*	15,100	18,300
Desert Canal	7,910	15,349	14,623	11,942	*—8,720*	12,100	15,100
Begari Canal	15,814	23,868	19,319	15,706	17,376	23,000	23,100
Eastern Nara Works	24,145	27,874	36,395	31,721	30,964	34,900	37,400
Mutha Canals	12,456	14,832	12,375	14,201	16,705	15,700	16,800
Nira Canal	*—936*	*—731*	162	704	354	2,100	4,800
Other projects	87,723	118,081	112,266	94,212	89,047	102,300	173,900
TOTAL	875,909	1,011,167	1,094,792	1,235,266	1,316,481	1,422,200	1,363,200

APPENDIX III.—*continued.*

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDISED RAILWAYS.

TABLE X.—ABSTRACT of BUDGET ESTIMATES of CAPITAL TRANSACTIONS of GUARANTEED and SUBSIDISED RAILWAYS, 1892-93 and 1893-94.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1892-93.		Budget, 1893-94.	1892-93.		Budget, 1893-94.	1892-93.		Budget, 1893-94.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.									
RECEIPTS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	£.	£.	£.
Madras	21,50,000	21,75,000	23,50,000	1,79,000	1,81,000	1,96,000	197,100	199,400	215,400
Bombay, Baroda, and Central India	27,00,000	29,25,000	27,50,000	2,25,000	2,44,000	2,29,000	247,500	268,100	252,100
Great Indian Peninsula	72,65,000	68,00,000	71,50,000	6,05,000	5,67,000	5,96,000	666,000	623,300	655,400
TOTAL	1,21,15,000	1,19,00,000	1,22,50,000	10,09,000	9,92,000	10,21,000	1,110,600	1,090,800	1,122,900
ADVANCES.									
Madras	23,00,000	16,50,000	19,00,000	1,92,000	1,37,000	1,58,000	210,800	151,300	174,200
Bombay, Baroda, and Central India	16,00,000	13,50,000	16,00,000	1,33,000	1,13,000	1,33,000	146,700	123,700	146,700
Great Indian Peninsula	45,70,000	34,50,000	41,60,000	3,80,000	2,88,000	3,47,000	419,000	316,200	381,300
TOTAL	84,70,000	64,50,000	76,60,000	7,05,000	5,38,000	6,38,000	776,500	591,200	702,200
NET RECEIPTS.									
Madras	—1,50,000	5,25,000	4,50,000	—13,000	44,000	38,000	—13,700	48,100	41,200
Bombay, Baroda, and Central India	11,00,000	15,75,000	11,50,000	92,000	1,31,000	96,000	100,800	144,400	105,400
Great Indian Peninsula	26,95,000	33,50,000	29,90,000	2,25,000	2,79,000	2,49,000	247,000	307,100	274,100
TOTAL	36,45,000	54,50,000	45,90,000	3,04,000	4,54,000	3,83,000	334,100	499,600	420,700
SUBSIDISED RAILWAYS.									
RECEIPTS.									
Capital received in India:									
Nilgiri Railway	16,00,000	8,50,000	10,00,000	- -	- -	- -	160,000	85,000	100,000
Lucknow-Bareilly	—	—	—	—	—	—	—	—	—
Gain on Remittances to India:									
Southern Mahratta	- -	- -	- -	1,33,000	85,000	3,24,000	—13,300	—8,500	—32,400
Mysore	—	—	—	—	—	—	—	—	—
Assam-Bengal	- -	- -	- -	- -	1,34,000	3,60,000	- -	—13,400	—36,000
Indian Midland	- -	- -	- -	1,50,000	1,10,000	2,33,000	—15,000	—11,000	—23,300
Bengal Central	- -	- -	- -	- -	2,000	3,000	- -	—200	—300
Bengal-Nagpur	- -	- -	- -	3,19,000	2,19,000	1,61,000	—31,900	—21,900	—16,100
Lucknow-Bareilly	- -	- -	- -	15,000	- -	- -	—1,500	—	—
TOTAL	16,00,000	8,50,000	10,00,000	6,17,000	5,50,000	10,81,000	98,300	30,000	—8,100
WITHDRAWALS.									
Southern Mahratta	2,28,000	5,02,000	—4,79,000	38,000	84,000	—80,000	19,000	41,800	—39,900
Mysore	6,55,000	—8,00,000	6,79,000	1,64,000	—2,00,000	1,72,000	49,100	—60,000	50,700
Assam-Bengal	50,00,000	28,00,000	74,50,000	16,67,000	8,71,000	23,18,000	333,300	192,900	513,200
Indian Midland	9,47,000	3,75,000	6,23,000	1,89,000	75,000	1,25,000	75,800	30,000	49,800
Bengal Central	1,00,000	1,01,000	1,24,000	29,000	25,000	35,000	7,100	7,600	8,900
Bengal-Nagpur	24,00,000	24,50,000	13,55,000	5,54,000	5,65,000	3,13,000	184,600	188,500	104,200
Lucknow-Bareilly	1,50,000	2,30,000	1,81,000	30,000	86,000	68,000	12,000	14,400	11,300
Nilgiri	16,00,000	8,50,000	10,00,000	- -	- -	- -	160,000	85,000	100,000
TOTAL	1,10,80,000	65,08,000	1,09,33,000	26,71,000	15,06,000	29,51,000	840,900	500,200	798,200
Net Withdrawals	94,80,000	56,58,000	99,33,000	20,54,000	9,56,000	18,70,000	742,600	470,200	806,300
GUARANTEED AND SUBSIDISED RAILWAYS.									
Net Withdrawals	58,35,000	2,08,000	53,43,000	17,50,000	5,02,000	14,87,000	408,500	—29,400	385,600

ABSTRACT of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the Provisions of the Acts of Parliament 24 and 25 Vic., Cap. 67, and 55 and 56 Vic., Cap. 14.

The Council met at Government House on Thursday, the 30th March 1893.

PRESENT :

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., presiding.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
The Honourable Sir P. P. Hutchins, K.C.S.I.
The Honourable Sir D. M. Barbour, K.C.S.I.
The Honourable Sir A. E. Miller, KT., Q.C.
The Honourable Lieutenant-General H. Brackenbury, C.B., R.A.
The Honourable Sir C. B. Pritchard, K.C.I.E., C.S.I.
The Honourable J. L. Mackay, C.I.E.
The Honourable Dr. Rashbehary Ghose.
The Honourable Palli Chentsal Rao Pantulu, C.I.E.
The Honourable Sir G. H. P. Evans, K.C.I.E.
The Honourable Fazulbhai Vishram.
The Honourable C. C. Stevens.
The Honourable J. Buckingham, C.I.E.
The Honourable A. S. Lethbridge, M.D., C.S.I.
The Honourable J. Woodburn, C.S.I.

Discussion of the Financial Statement.

The Honourable Dr. *Lethbridge* said :—" My Lord, my honourable friend Sir David Barbour in his speech on the Budget last Thursday referred to the increase in expenditure caused by the fall in the rate of exchange, and said—

> " ' The heavy fall in the rate of exchange has most seriously affected the position of Government servants not domiciled in India; their case cannot be put on one side much longer; and, as matters now stand, no remedy is possible which does not involve further increase of expenditure.'

" With your Excellency's kind permisison, the representatives of the services in Calcutta had an opportunity given them of laying before Your Lordship the extreme hardship that the fall in the gold value of the rupee was causing. Your Excellency's sympathetic reply, and the knowledge that the Government of India was not indifferent to the sufferings of its European servants, and was fully aware of the dangers likely to arise from this state of affairs, has had a reassuring effect on the services.

" Within the last few days His Excellency the Governor of Madras has received a similar deputation in that Presidency, and has echoed the kindly sentiments to which Your Lordship has given expression in Calcutta.

" I would not have troubled the Council with any remarks on this important subject, if I did not feel that, from the position which I have for some years occupied in Bengal, and from my present position under the Government of India, I have had exceptional opportunities for observing the extent of the distress that now prevails among the European servants of Your Excellency's Government in the more remote districts of the mufassal. It is on behalf of the officers working on small salaries in the mufassal stations, often completely isolated from their countrymen and cut off from all chance of receiving sympathetic advice and assistance, that I ask the Council's indulgence for taking up its time in again referring to this subject. As an officer ordinarily residing at the head-quarters of the Government, I have, as might be expected, been the recipient of much information on this subject. It is natural that these

mufassal officers should take advantage of such an opportunity for discussing their hopes and fears and the misery of their position under the present circumstances. It has often been said, and with perfect justice, that the European officers working in immediate contact with the people are the backbone of the service. On their high moral tone and the faithful discharge of their duties, often under most trying circumstances, depends the well-being of this great Empire. I have no hesitation in saying that the strain which is felt throughout the services at the present time is felt with the greatest intensity by these European servants of Your Excellency's Government. I look upon a disheartened service as a positive danger to the country, and I conceive it to be the duty of every man, even at the risk of being accused of acting from interested motives, to lose no opportunity in enlightening public opinion where such grave issues are concerned.

"I have been told on good authority that it would take more than a crore of rupees annually to compensate the services to any appreciable extent for the losses they are now incurring by the depreciation of the rupee. If this is the case, it only shows the magnitude of the burden which the European servants of Your Excellency's Government have borne, and are still called upon to bear. My Lord, if the expenditure of a crore of rupees is necessary to maintain the services in a high state of efficiency and integrity, it is my honest opinion that the country should, quite apart from considerations of justice and sentiment, and as a purely business matter, unhesitatingly pay this price, and take steps to obtain the necessary funds."

The Honourable Mr. *Stevens* said:—"As my honourable friend Dr. Lethbridge has said, on the 31st January last an important deputation, representing a very large number of European officers employed in India in different departments of the Government service, was permitted to explain to Your Excellency the distressing and disheartening effect of the downward progress of exchange on their financial condition. Your Excellency listened with the most careful attention to the sad story which, in various forms, was told by members of the deputation; and the gracious reply which was accorded proved to the infinite satisfaction of all, that the hard conditions under which the services had been labouring had long been appreciated, and that Your Excellency had been no less anxious than they that some alleviation of their undeserved misfortunes should be found.

"Your Excellency informed the deputation that in June last year the Government had directed the attention of the Secretary of State to the distress caused to European officers by the fall in the sterling value of the rupee, and had pointed out that, if the present conditions continued, it would, in the opinion of the Government of India, be inevitably necessary to take steps for the purpose of mitigating the sufferings of its officers. The deputation was further told that in September last the Secretary of State was again addressed, and a strong opinion expressed that, unless a substantial rise in the gold value of the rupee should occur, it would be necessary to propose some measure of relief.

"At the same time it was said that it was not possible then to take this course. It was conceived that the enquiries proceeding in Europe might have results which would render relief unnecessary. A temporary measure would be inconvenient, because it would raise most difficult issues, and require the most delicate adjustment—because it would be costly, and would disturb the whole of the financial arrangements of the year, and perhaps involve the imposition of additional taxation. All hopes of a solution of the currency problem by international agreement have been now dissipated; and the financial arrangements of the coming year are under consideration.

"My Lord, the servants of the Government in India place the firmest reliance on the comforting words which were given them in answer to their complaints; they are certain that whatever remedy may be regarded by Your Excellency's Government as possible and reasonable will be applied to their case.

"In the Budget Statement which was communicated to the Council last Thursday by my honourable friend Sir David Barbour, the subject was not forgotten; it was again admitted that the heavy fall in the rate of exchange has most seriously affected the position of Government servants not domiciled in India, and that their case cannot be put on one side much longer. In the Estimates themselves, however, it does not appear that any provision has been made

made for meeting expenditure on this ground. I am given to understand that this fact has caused serious disappointment and apprehension.

"It is impossible for any one, even while regarding his own personal interests, to overlook the gravity of the difficulties which now press upon the Finance Member, and I believe that those who have borne their troubles (to use Your Excellency's gracious words) 'with dignity and patience' in the past, would not now, though those troubles are becoming more and more grievious, desire to embarrass Government by asking for a definite assurance. I shall ask for none; but I venture to hope that the absence of any provision in the Budget does not necessarily imply that the consideration of remedies for the distress which has been so amply acknowledged is abandoned even for the immediate future."

The Honourable Mr. *Fazulbhai Vishram* said:—"In the first place, I venture to suggest that all figures representing the Budget Estimates may be given in units instead of tens of rupees, as a good many people in going over the Financial Statement are apt to mistake the latter for the former, and hence a sum of, say, ten lakhs is taken for one lakh. If it be inconvenient to adopt the suggestion, the objection might, perhaps, be met by stating at the commencement of the Financial Statement that the Budget Estimates are given in tens of rupees, but the former course will doubtless prove to be the most intelligible one.

"The next remark I have to make is with regard to the cash balance of over 15 crores of rupees with which Government expect to open the coming year. Now, is it not possible to arrange for the investment of a considerable portion of this great sum at some rate of interest? I presume, as it stands at present, it is deposited with the various Presidency Banks in current accounts carrying no interest whatever. Supposing it remains at an average of 10 crores throughout the year, and it could be arranged to earn at least 2 per cent. interest on it, it can be made to yield 20 lakhs. Bankers and merchants can, of course, make more than double out of it. Even Government can obtain a result of 40 lakhs by investing that portion of the cash balance in their own paper carrying interest at 4 per cent. per annum. It would be proportionately less if the balance be smaller. I see from the Statement that Government have been able in the current year to meet the increase in the pay of the British troops partially by having invested in Government securities a larger amount of the paper currency reserve. Perhaps the same might be done with regard to, at any rate, a portion of the cash balance.

"The Honourable Sir David Barbour puts down the increase in the cost of army services in India (excluding pay of British troops) at 44,68,000 rupees. If this also be wholly or partly due to the fall in exchange, is it not practicable or possible to fix some rate of exchange for these services, as is the case with some services paid for in England? Otherwise, as the matter stands at present, the rupee pay of the civil services goes on decreasing in its gold value, and the sterling pay of the army goes on increasing in its silver value as the exchange falls!

"Then, with regard to the probable loan of 300 lakhs to be raised in India, the public, I think, would like to be informed of its duration, and the rate of interest it will carry. Government will doubtless consider the advisability of issuing it, if at all, at a most favourable time of the year, and at the rate of $3\frac{1}{2}$ per cent. interest. This should also apply to the loan of 1,300,000*l.* to be raised by the Secretary of State, and, if both of these loans, aggregating as they do over 5 crores of rupees, are raised—as no doubt they can be with the high credit of Government—at $3\frac{1}{2}$ per cent. instead of $4\frac{1}{2}$, the difference per year would be $2\frac{1}{2}$ lakhs.

"These are all the observations I have to offer on the Financial Statement, which is a most able as well as interesting document in every way."

The Honourable Sir *Griffith Evans* said:—"The Budget which has just been presented to us is, at first sight, an exceedingly gloomy one; but, when one comes to look closer into it, notwithstanding the very grave apprehension there is as to the future of exchange, there are, as has been remarked by my honourable friend, Sir David Barbour, some very hopeful features in it, notably the growth of the general revenues. As regards the question of exchange, there are gentlemen in this room better able to deal with the question than I am, and

I will say no more about it, except that it is to be hoped that some remedy will be found to introduce stability into our finances, and to prevent their being the sport of parties in America, as at present. It is a very lamentable thing to be in this position that, owing to the uncertainty of exchange, it is impossible for the Government of India to take any steps to meet the deficit which sppears in this Budget. That it is so there is no doubt; and the arguments of the Finance Member are perfectly unanswerable as regards the position which he has taken up.

"When one comes to look at these figures, there is one comforting matter about them, and that is this: The present deficit is produced, to the full extent, by inserting in the accounts what is called the Famine Insurance. The exact nature of the Famine Insurance was discussed very fully when the Budget was discussed in 1890, and I will, therefore, say nothing more about it than that it was fully explained at that time, and the conclusion arrived at by the Financial Member himself was that in point of fact this item of account was merely a special surplus; that the Government had found that, owing to the liability of this country to famine, which liability was estimated at a cost of about Rx. 15,000,000 in ten years, it was desirable to budget for a special surplus every year of one million and a-half, which was called the Famine Grant or Famine Insurance; when they had got this, if they were not obliged to expend it on Famine Relief or some other great emergency, they would spend it upon productive railways, irrigation projects, and other works of that kind, so as to accomplish these objects out of revenue, and so diminish the liability to famine. But, if one has not got a special surplus, of course it is not necessary to spend it, and in this particular instance it is to be observed that the total deficit estimated for in the year now closing is a little over a million. It is Rx. 1,080,000 if I remember rightly. This is worked out by introducing into the Budget Rx. 1,100,000 and odd for Famine Relief, and by expending upon railways out of Revenue Rx. 292,000. In the estimate for 1892–93 the same thing is to be observed. When we come to examine details, we find that that sum is to be expended, or has been expended, in the year now closing, on productive railways and other works. For the year 1893-94 there is a similar sum of over Rx. 1,100,000 put down for this Famine Insurance, and the estimate is that this is to be expended on productive railways and irrigation works, that is, of course, if it is there. That is the way in which the deficit is arrived at. There is also Rx. 75,000 instead of the larger sum of Rx. 292,000, which is to be expended out of Revenue on railways in the coming year of 1893–94. Adding that Rx. 75,000 to the Famine Insurance, it comes roughly to Rx. 1,200,000. Deduct that Rx. 1,200,000 from the deficit, which is roughly for the coming year estimated at Rx. 1,600,000; take that Rx. 1,200,000 from the total deficit, and the real deficit is Rx. 400,000, apart from the special surplus budgeted for.

"This seems to make the Budget very much more rosy than it appears at first sight; but, when you come to look into the Statement, you see that there is very good reason for budgeting for this sum, even if you are not able to spend it in productive works, because the exchange is going down. The exchange has gone down already. I am not sure how much the present drop is, but I think one may say roughly that the present fall in exchange already indicates a further liability of fifty lakhs. Therefore, although taking it at 1*s.* 2¾*d.*, which is the rate taken in this Budget, the actual deficit, apart from the Famine Insurance and the expenditure in productive railways, would only be Rx. 400,000; yet, as a matter of fact, the probable fall in exchange is likely to bring it up at least to a million unless something is done. There is also the liability, as Sir David Barbour has said, that something will have to be done in order to meet the undoubtedly great distress amongst the services owing to the fall in the rupee. If that demand should fall upon us, it is not improbable that the actual deficit which will have to be met will be as large as has been indicated, and possibly much larger.

"The relief, therefore, that at first sight seemed to me to dawn upon one, at the discovery that a great portion of the deficit was caused by this head of account, this special surplus which did not exist, that feeling of relief is dissipated when one looks at these other threatening symptoms which forebode a deficit as great or greater than has been shown.

"So much for general remarks on the nature of the deficit. The next matter which I wish to touch upon is the military expenditure. No one can feel more

more thoroughly than I do that the maintenance of the army in an efficient state is absolutely vital, that without it no attempts at development will be of the smallest use. All development and all civilisation shatters at once unless there is protection, and protection can only be secured by an adequate defence and an adequate army. But, though this is so, one cannot help feeling that the figures of the present Budget with regard to the growth of military expenditure since 1884-85 indicates a growth which, if possible, ought to be put a stop to, especially now as we seem to approach so dark a time in the history of our finances. The figures in the Budget show that there has been an increase of something like Rx. 4,000,000 since 1884-85; that, eliminating matters connected with exchange, and things of that sort, expenditure since that period has been increasing at the rate of about 46 lakhs a year. The growth since 1890-91 is shown to be about Rx. 1,000,000, and the result is that, whereas in the estimates for the Budget for 1892-93, Rx. 21,000,000 odd was estimated for, yet, when it came to the revised estimate now before us, it comes up to Rx. 23,500,000, and in the Budget for the coming year 1893-94 the Budget amount is 23 millions and a little over. This is, no doubt, a little less than the revised estimate for the last year. This is, as I understand, because there were a considerable number of expeditions in the course of last year not budgeted for, and it is hoped that there will not be any next year, but whether this hope will be fulfilled must remain a matter of uncertainty. Not only is there this very heavy increase in military expenditure, but one finds that this is not the whole of the military expenditure, because one may observe that Rx. 1,100,000 is found under the head of Military Works. Also, as far as I can gather, the military railways came to about 70 lakhs for the present year, that is, somewhat less than what they have been in years past. The whole of these sums would amount to Rx. 25,000,000 or 25 crores.

"I should have observed besides that there were the special defences. As regards these, it was estimated some years ago that a sum of 5,000,000*l.*, ought to be spent. I am happy to say that after the half million spent this year it appears that there will be only Rx. 490,000 to be spent in future; so we are near the end of that, and I have nothing further to say upon this question. We must assume that the money has been well spent, and that there was a necessity for these defences; we may hope that the necessity will now cease, and that there will be no further requirement for expenditure, under that special head. As regards the main question of military expenditure, it is generally felt that there has been a great improvement in the army within the last few years, that there has been a great deal of money well and wisely spent, and that there has been a great deal to show for it during the time Lord Roberts has been Commander-in Chief. Notwithstanding that that is so, one cannot help a feeling of alarm that the expenditure is still rising and rising. One knows that with enthusiastic soldiers their desire to get a perfect army will, unless it is kept in check by considerations of ways and means, continually tend to require more and more money, and therefore it is necessary, when times are bad and the revenue is getting short, to desist sometimes from expenditure which, if we were able to afford it, would, perhaps, be beneficial. So, too, with regard to expeditions, we all know that, situated as we are, with a great many parts of our frontier surrounded by wild and savage tribes, expeditions must from time to time be forced upon us. But, on the other hand, it is equally to be remembered that these tribes are most of them wanting in cohesion, split up as they are by tribal jealousies, and a great deal may be done, as has been done in times past, by having strong district officers who are accustomed to deal with these wild and semi-savage tribes, who have gained a personal ascendancy over them; and that with such officers, together with the military outposts that are scattered along the frontiers, it has often been found possible to keep the peace fairly, to restrain these tribes, and to prevent such a state of things arising as to necessitate an expedition. We cannot expect that on the frontier we can have the same absolute security from violence and robbery as in other more civilised parts of the Empire. These district officers are in the position of 'Lords of the Marches,' and, when our finances are, as they are now, at a very low ebb, great efforts ought to be made to instruct the Lords of the Marches, so to speak, that they are, so far as they can, to keep the peace, to keep things quiet on their frontier, and not to requisition extra troops if it can possibly be avoided. There is no doubt that, with an army well equipped and

ready for action, there will be constantly a desire on the part of strong officers to get up expeditions, and to give the frontier tribes a lesson which will last. This is all very well, suppose one is able to afford such a luxury. But it is not always that the conduct of the tribes is such as to render it a necessity. I am not in a position to criticise the various expeditions which have been made. I am only giving expression to a feeling which exists among people whose opinion is more valuable than mine, that it is possible to do something to prevent these expeditions. Although we may at any time be driven to them, it is desirable that a strong curb should be put upon the tendency to come down upon these tribes, that that tendency should be restrained, at any rate, while our finances are in their present condition. That this is a difficult task with our extensive and distant frontier, is quite recognised.

"The general gist of my remarks is simply that great efforts should be made to curtail any expenditure on military account which is not absolutely necessary, and to prevent any expeditions which are not absolutely necessary. The reason why I make these remarks particularly, is that I see how very much the Budget Estimates of last year were altered by expeditions, and one cannot help feeling that the same thing may happen again. I observe also that the tendency we have lately exhibited to enlarge our borders and push our advance posts further up is already beginning to be a source of expense in the Budget, for I see that there is a sum of Rs. 78,000 for transport for the Gilgit Force, and it may be the case that we may find Chilas and other places figuring in the next Revised Estimate. All I wish to say is, that at such a time as the present every effort should be made to prevent money from disappearing in these expeditions. Many of them, as a matter of fact, yield no permanent result at all, although it may at first sight appear that they really do. When you coerce or subdue one tribe it generally happens that you have got into the neighbourhood of another tribe, worse than the first, and that there is yet another tribe at the back of that; therefore it is rather like throwing the money away, except in those cases in which action has been forced upon us. I should not have made these remarks, had it not been that, in view of the exceeding difficulty of the time which is before us, all efforts at economy should be made, and that this item of military expenditure, though necessarily very large, is one in which apparently it is most possible that a large saving can be effected in future. At any rate, its tendency to expand can be kept in check.

"The next point upon which I wish to touch is the Home charges. There has been no doubt a good deal of talk about the Home charges as if they were things that could be avoided; that is, of course, an entire fallacy. There is a certain amount of money which must be expended in England. So long as we purchase our stores there, there must be a large amount of expenditure on these stores; and, unless it can be shown that advantage would be derived by getting them in India, the purchase must be made there. The stores must be had, and, whether the money is spent here or there, they have to be got and paid for. Besides there are pensions. When we come to look at the large sum of the Secretary of State's drawings—18,700,000*l.* for the present year—one finds that there is no real abnormal difference in the Home expenditure, but that the difference is made up of casual charges, that is to say, having to repay money and purchase stores for railways, and various other things which really do not in any way indicate an increase of expenditure. There is no real difference, practically speaking, in the expenditure in England, which comes to something like 15 or 16 millions, and the rest of the 18,700,000*l.* is only inconvenient inasmuch as that so large a drawing will tend to depress the exchange, but it does not indicate any increase of expenditure on the part of the Government.

"Out of the 15 or 16 millions spent at Home, one notes certain charges which are tolerably fixed. There is about 5,600,000*l.* for Railways, 2,600,000*l.* for interest on debt, 4,500,000*l.* for the Army, 1,700,000*l.* for pensions, making altogether about 14,000,000*l.* The rest is made up of smaller sums which are more or or less irreducible. I, therefore, do not see any likelihood of securing any large reduction of the Home charges, but there may be many points in which we may save to a certain extent, and one or two of those I will now indicate. First of all, I would observe that there is a tendency on the part of the various departments in England to shove everything they can on India. The safeguard is supposed to be the Secretary of State. As stated recently in a debate

a debate in another place, the Secretary of State is supposed to be the guardian of the finances of India; but, so far as I have been able to see from the way things go, and if report speaks true, the Government of India have constantly to fight the Secretary of State over the finances of the country. Whether that is the case still, I am not able to say; it may or may not be the case; but certainly it was so in former days, and it is said to be still going on. Unfortunately, however, the Government of India have no power to get their remonstrances attended to, and, although they may have in some cases succeeded, as far as I can gather, most of their remonstrances were pigeon-holed. Besides they are not made public unless they should chance to be called for by Parliament. It is much to be regretted that there is not some way by which, when charges are sought to be placed on India, the Indian public can be informed of them before they become irrevocable. As it is now, we do not get the accounts of the Secretary of State until they are presented to Parliament in May, and the last one, as far as I know, that is accessible is the statement of accounts which was printed by order of the House of Commons on the 13th May, 1892. This contains the accounts of 1891-92, and the estimates for 1892-93; but, if there were some means by which the Financial Member could inform the Council in the Budgets in future of any charge which had been ordered or proposed by the India Office to be placed on the finances of India, it might be that, although this Council has not the power to do anything except grumble—I mean the legislative portion of it—it might, I say, be that their representations would strengthen the hands of the Government of India in that fight which it has often, so far as I understand, in former times had to carry on in defence of the finances of this country.

"There are two things which have struck me in this account of May, 1892. I find that there is a sum of 7,000*l.* put down for the Persian Consulate, a Mission to the Court of Persia. At first it was 10,000*l.*, and was afterwards reduced to 7,000*l.* I understand that we do contribute to or keep up an Agency at Meshed; but, if we are called upon to contribute towards the main Mission at Teheran, it is difficult to say where one is to stop, and why one should not do the same with regard to Turkey or any other Asiatic Power. The next item is with regard to Her Majesty's establishments in China, for which a sum of 15,000*l.* is set down; this was ultimately reduced to 12,000*l.* The note of the Auditor is that an agreement has been come to for ten years. At first I thought that Her Majesty's establishment at China really might mean nothing more than that we were contributing on account of this Chinese Mission, which is going on now, and which is concerned with the Indo-Thibetan frontier dispute, and which, of course, is a very legitimate object; but, when I find that it is agreed upon for ten years from the 1st of April 1890, one sees that it cannot be that, and what it can be or why we should pay for it I fail to understand. The 12,000*l.* for Her Majesty's establishment at China does not seem to be a charge which ought to be borne by the revenues of India. However, I merely suggest this, that the people who pay the money, if they were entitled yearly to have such expenditure placed before them, and to make their remarks and criticisms upon the expenditure, ought to have these matters laid before them in time to offer their criticisms and remarks before the expenditure becomes irrevocable. Of course, the object of discussion here is that whatever we say may not only be a relief to our own feelings, but may attract some attention from the people who have to decide these matters.

"The next thing I have to observe is that the India Office expenses, when one comes to look at them, appear to be on a somewhat lavish scale. The total expenditure upon salaries, wages, and allowances, amount to 151,000*l.* One sees that if you take the whole of the expenses they come to over 191,000*l.* The total increase in the last year is put down at 3,147*l.* When you come to look at that you find that there has been an increase of 5,000*l.*, and a decrease of 2,800*l.*; but, when you come to see where the decrease and increase are made, you find that the increase is in the permanent charges, and that the decrease was in the occasional charges. The decrease has been in the postage of despatches to and from India. In the accounts of 1891-92 there is 4,000*l.* under this head. In the estimate for 1892-93 there is only 1,200*l.* Whether the Secretary of State will be able to reduce either the bulk or the cost of his despatches to this extent, we must wait and see. If you take that out, there has

has been an increase to the permanent charges of over 5,000*l.* There is a tendency generally, on the part of this establishment, to increase; but, when one comes to look into the establishment itself, one is struck by a number of small things indicating very clearly that there is no strong hand there to curb or keep down expenditure. I will instance a few to the Council. I will not say anything about the salaries of the Secretary of State and the Members of the India Council. They only come to 25,000*l.* a year, and are not excessive; but, after paying this, we come to the Correspondence Department, which costs 32,000*l.*, and we find six Secretaries on 1,200*l.*, and six assistant Secretaries on from 800*l.* to 1,000 a year. Then I find this item: Special Assistant and Visitor to the Indian Museum at 800*l.* a year. I am at a loss to understand the nature of this gentleman's duties, but I find that he requires, or did require, for the performance of them a clerk at 400*l.* a year. But that is not enough. The Visitor is apparently short of technical knowledge, and so he has a special technical assistant at 350*l.* a year. Then we come to the general clerks in the Correspondence Department, and we find 11 senior clerks; then we find six redundant senior clerks. Now, I have no idea what a redundant clerk may mean, but the term certainly suggests something in the nature of a luxury. Then I find a number of junior clerks and a large number of other assistant clerks, so that there are altogether 49 persons engaged in this Correspondence Department of the India Office. Then you find that they apparently all receive personal allowances of one kind or another, in addition to what seem good salaries. Some of the allowances are very extraordinary. You find that some of these clerks receive allowances for editing the India List. One receives 70*l.* a year; another 50*l.* for the same thing; another a similar allowance, and who edits the India List I really cannot make out. Then I find that another official is a second class clerk of the third grade, and he is not only one of the persons who receives an allowance for editing the India List, but he also receives 50*l.* for the preparation of a Sanitary Blue Book. Then in the Registration and Record Department there is another clerk, one also of the second grade, attached to the Record Department, who also receives 50*l.* for editing the same India List. This peculiarity of always receiving extra remuneration for doing anything becomes more marked, I observe, as we go down the List. Then I come to another class of persons, the office-keepers and messengers, and it appears that 6,230*l.* are spent upon this class of officials. We find that these messengers are of the first and second class, and receive the following allowances, which are instructive, besides their salaries of 100*l.* a year; three receive 30*l.* each for attendance on the Secretary of State. I apprehend that there would be considerable astonishment if any of the chuprassis here were to demand extra pay for attending, for instance, upon the Viceroy or upon any of the Members of Council. One would think that that was all in the day's work. Then there are a number of other similar allowances, amongst which I find that one receives 30*l.* for despatching and posting letters, as if this could not be done without extra pay. Another receives an allowance for superintending the delivery of coals.

"But I will not weary the Council by going into any more details; but I do say that the perusal of this report seems to indicate to a certain extent that, if there were something in the nature of a Finance Commission with a view to retrenchment in these matters, the results, if not very large, would at any rate be considerable. One has a general impression, on perusing these papers, that the employés in question are very lightly worked, and that they seem to be always wanting extra pay for anything additional that they do. I observe also that the Store Department costs 40,000*l.* a year, and whether the Store Department is worth that expenditure I am not able to form an opinion. All that I can ask for is that the money applied to these various purposes should be judiciously spent, and should not be wasted.

"There is only one thing more I desire to say. In 1890, when the Budget was last discussed, I made some observations with regard to the taxation of justice, and I then suggested that there ought to be some alteration in the taxation of justice, because Bengal, upon the figures then available, paid 14 lakhs more than was required to cover the whole of the cost of justice in Bengal, and that those 14 lakhs went into the general revenues. I therefore suggested that the taxation should be reduced, or that the money should be spent

spent upon the improvement of the administration of justice. I do not propose to repeat that suggestion now in the face of a deficit; but, in going into the question on that occasion, I pointed out the very grave complaints made with regard to the insufficient number of Munsiffs and the want of accommodation as regards cutcherries, and so on, and suggested that, although that was the part of the Provincial Government to provide, yet that the Provincial Government could not provide it without money, and that the Imperial Exchequer ought to allow them funds for these things out of the excess taxation of justice. At that time the answer of the Honourable Sir Philip Hutchins was that, as a matter of fact, considerable changes were being made and reports were coming in, that the matter was being consulted upon between the Home Department and the High Court, and that there would be a considerable amount of alteration for the better. I have reason to believe that there has been considerable alteration for the better, but at that time the matter was still in progress, and the settlement of the complaints put forward by the High Court had not been finally dealt with. I believe that they have been finally dealt with since, but I am not in a position to know the result. If the honourable Member or the Lieutenant-Governor could inform me of what was the end of them, I should be glad, although I do not know that I have any actual right to ask the question.

"These, My Lord, are the observations I have to make. and I wish to add that I am entirely sensible that as regards the Indian administration of the finances of India there has been throughout an earnest endeavour to administer them for the real benefit of India. My criticism is made in no hostile spirit, and with no suggestion that there has been any other than an undivided endeavour to administer the revenue for the best interests of the country; it has been made with regard to various matters in which there seemed to be a possibility either of retrenchment or improvement."

The Honourable Mr. *Chentsal Rao* said:—"I have only a very few remarks to make in connection with the Budget.

"Although in the present unsettled condition of our finances it is not proper that I should say anything which may have the appearance of suggesting a diminution, however slight, of the resources of the Government of India, still there are one or two points which on principle seem to require early consideration, and I venture to notice them now, as I may not have another opportunity of doing so, and as I hope that the Government of India may be able to give consideration to my suggestions as soon as the question of exchange is settled, which I hope it will be ere long.

"I observe that, during the last five years ending 1891-92, for which accounts are available, the Registration Department has yielded an annual average surplus of 1½ millions of rupees, which is divided equally between Imperial and Provincial. As the object of the Registration Department is not revenue, it seems to me that the appropriation of the receipts of the Department for general purposes is questionable. I do not, however, think that the registration fees need be reduced as they are sufficiently light, but more registration offices may with advantage be created, so that people may not have long distances to travel to get their documents registered. The present charges of registration officers are extensive, at any rate they are so in Madras, and the creation of more offices will be highly appreciated. The Registration Department is, indeed, a great check upon forgeries, and it is so popular and so much appreciated that in my humble opinion the registration of all documents relating to real property may be made compulsory; such a measure will have the additional advantage of checking the large mass of litigation arising out of questions of priority between registered and unregistered documents affecting the same real property.

—	Receipts.	Expenditure.	Surplus.
	Rs.	Rs.	Rs.
1887-88 - - -	31,12,530	18,72,000	12,40,530
1888-89 - - -	33,17,120	19,36,810	13,80,310
1889-90 - - -	35,37,920	19,32,370	16,05,550
1890-91 - - -	36,54,490	19,67,310	16,87,180
1891-92 - - -	39,98,020	20,75,630	19,19,390
AVERAGE - - - Rs.			15,66,592

"A sum of 15 millions of rupees is now annually set apart for famine relief. I do not know how this sum came to be determined upon, but I observe that, ever since the Famine Fund has been started, the cost has in no year exceeded 31 lakhs, and the average cost, including the interest charged of 34 lakhs on the Indian Midland and the Bengal-Nagpur Railway debited to the Famine Insurance Fund, is only Rs. 39,00,000 a year. I think the country has now, by the construction of protective works—railways and irrigation—been sufficiently insured against the recurrence of famine in anything like the degree of intensity of the famines on which the average annual cost was assessed at a crore and a-half, and that the allotment may now therefore well be revised. It seems to me that, making every allowance for increased charges in future, a provision of 75 lakhs of rupees for Famine Insurance is enough, and the remaining 75 lakhs may be appropriated for general purposes with a corresponding remission of questionable taxes. The export duty on rice is virtually a tax on the agriculturists, who already pay a heavy assessment on the lands which yield the produce. It is a questionable tax, and may well be abolished. The average net revenue from the duty in the last five years has been just 76 lakhs, only one lakh more than the sum which can be spared from the Famine Insurance Fund. I say it is a tax on the producers, because India is not the only country which exports rice, and it is also very unequal in its incidence, as the duty is collected on quantity instead of on value, though the prices of different qualities of rice vary very largely. It may be said that there will not be enough of money for protective works if the Famine grant is reduced to 75 lakhs, but I think that these must be undertaken from borrowed capital, as they benefit not only the present but also the future generation. Interest on the capital so spent seems to me to be the only legitimate charge upon the Famine Insurance Fund.

	Rs.
1878-79	31,35,470
1879-80	10,40,590
1880-81	3,48,400
1881-82	3,48,830
1882-83	2,21,030
1883-84	92,050
1884-85	73,500
1885-86	4,06,950
1886-87	10,410
1887-88	4,020
1888-89	77,990
1889-90	6,82,880
1890-91	55,790
1891-92	2,34,230
1892-93	7,68,000
Total	75,00,140
Average	5,00,009
Add interest charge on Midland and Bengal-Nagpur Railway as per Budget of 1893-94	34,02,676
TOTAL	Rs. 39,02,685

"I observe that the charges under Stamps, Assessed Taxes, and Excise, though not very heavy in the aggregate, vary largely in the several provinces, as shown below, the figures being those taken from the Budget for 1892–93. The Police charges, which are almost entirely Provincial, and on which, perhaps, I may not be at liberty to say anything here, also vary very largely. For instance, Bombay with a population of 21½ millions costs 57 lakhs, while Bengal, with 71 millions or nearly 3½ times of the Bombay population, costs only 58 lakhs. I do not allude to these variations because I know for certain that any avoidable expenditure is incurred anywhere. The variations are probably due to local peculiarities, but I thought an explanation of the causes would remove misconceptions on the subject.

PERCENTAGE of Charges to Receipts.

	Excise.	Stamps.	Assessed Taxes.
Central Povinces	1·6	2·6	·2
Burma	1·4	2·9	3·5
Assam	·3	4·4	·9
Bengal	6·2	3·8	4·4
North-Western Provinces	2·8	2·1	·8
Punjab	2·9	4·6	1
Madras	5·4	3·8	·9
Bombay	3·6	4·2	1·4

"I observe

"I observe that under superannuation allowances the charge in 1892-93 and 1893-94, exclusive of the cost on account of exchange, is about 24 or 21 lakhs above the average cost of the previous four years. Although this is an item under which any retrenchment is impossible, still, as it is an item which should vary within narrow limits, I shall be glad to know the cause for the increase. There is also a similar increase under Furlough Allowances, but it is not large.

—	Total Cost.	Deduct Exchange.	Remainder.
	Rs.	*Rs.*	*Rs.*
1888-89 - - -	3,11,48,230	75,01,290	2,36,46,940
1889-90 - - -	3,14,03,610	72,93,860	2,41,09,750
1890-91 - - -	3,05,15,410	54,81,030	2,50,34,380
1891-92 - - -	3,32,41,090	74,95,570	2,57,45,520
Average - - -			2,46,31,647
1892-93 - - -	3,80,15,000	1,09,81,000	2,70,34,000
1893-94 - - -	3,78,93,000	1,11,80,000	2,67,13,000

"I am unable to find out what sum has been provided in the Budget for advances under the Land Improvement Loans Act, but, considering the large reduction in the cash balances at the end of 1893-94, I feel unable to suggest any increased provision under the general head 'Advances,' in 1893-94; but I must say that the advances made under the Land Improvement Loans Act in the several provinces during the last five years appear to me to be too small when the needs of the country and the amount of surplus revenue obtained during the last 12 years are considered, and I hope that the Government of India may be able to see their way to increase the provision. In India there is nothing so well calculated to mitigate the effects of ordinary droughts as the excavation of wells and the use of subsoil water. The present obstacles to the utilisation of the Act are—

(1) the ignorance of the raiyats even of the existence of the Act;

(2) the dilatory procedure adopted in granting the loans;

(3) the rigidity with which repayment is enforced.

"The last is the chief obstacle. The Government of Madras have made excellent rules for the repayment of loans by very small annual instalments, and they are working well; but I submit for the consideration of the Government of India whether, in cases where the raiyats prefer it, the time for the repayment of the loan cannot altogether be left to their option, the payment of interest alone along with the assessment being made compulsory, at least in the case of money advanced for wells. Formerly, lands under wells paid as much as seven and ten rupees per acre, even where the wells were excavated at the expense of the raiyats. But now, owing to the liberal policy of Government, they pay only the assessment which the land bore before the well was excavated, *i.e.*, one or two rupees an acre; and, if money be advanced to them at 4 per cent. to enable them to excavate wells, they would be glad to pay an addition of three or four rupees an acre more. Ordinarily in Madras a well excavated at a cost of, say, Rs. 300 can irrigate three or four acres, and its interest comes only to three or four rupees an acre. This can with perfect ease be always realised, and, when this could be done, I do not see why the time of repayment should not be left to the option of the raiyat. As regards the ignorance of the raiyats and the delay in obtaining loans, the appointment of a special officer in each province for a year or two to travel and make advances on the spot will remove the obstacle, and this measure is being tried in Mysore with much success."

The Honourable Dr. *Rashbehary Ghose* said:—"Every one must sympathise with the European servants of the Crown in India in their present difficulties, which it is to be hoped are only of a temporary nature. But, while fully acknowledging the magnitude of the burden which the European servants of the Government of India are called upon to bear, we cannot altogether shut our eyes to the state of our Exchequer, or to the magnitude of the burden which would be imposed on the taxpayer by the suggested addition of a crore of rupees to the estimates. It must also be borne in mind that the Government is in the position of a trustee of the public money, and that it cannot in the present critical condition of the finances be fairly called upon to be generous to any class of its servants at the expense of the taxpayer, the *cestui que trust*, so to speak, whose interests have to be carefully watched and protected."

The Honourable Mr. *Mackay* said:—"My Lord, it is to be regretted that the first Budget Statement submitted to this Council under the rules lately introduced by your Excellency should, by the force of unfortunate circumstances, so far as many points are concerned, be little more than a temporary document. This being so, it would serve no good end to occupy the time of honourable Members by entering upon a discussion of items of projected ways and means, which from the nature of things can be regarded, in a great measure, only as tentative figures.

"Apart from the question of ways and means, however, the submission of the Budget has been accorded a special and peculiar interest, owing to the eloquent, comprehensive, lucid, and exceedingly impressive speech with which it was introduced, and the situation explained, by the Honourable Sir David Barbour. It was impossible to listen to the honourable Member as he addressed this Council a week ago, without being more than ever convinced that the country has been fortunate, indeed, in having had at her financial helm, during the past five years, a man with the matured judgment, experience, and caution, of the honourable Sir David Barbour, and, I believe, all honourable Members must have felt, as I did when he alluded to the fact that this would be the last statement which he would lay before this Council, that it is an unqualified misfortune that he should be leaving the country so soon, just at this critical juncture, when we are more than ever in need of his guiding hand.

"The public, as the Honourable Sir David Barbour said, were prepared for the two serious deficits which he announced, but I venture to think they were scarcely prepared to find that the Government would not be in a position to frame its Budget for the coming year in a manner which would meet these deficits and prevent their recurrence.

"It is a great disappointment to find that 10 months have passed since the proposed change of standard was pressed upon the Government of India and upon the Secretary of State, and that the question still remains unsettled, thereby further impairing the Indian Exchequer and doing nothing to alleviate the anxiety of the public.

"I gather from the general tenor of the Budget and from the preceding Budgets produced by the honourable Member, that there is now in reality only one permanent and grave cause for anxiety in connection with the Indian finances, that cause being the fall in the gold value of silver. Of the four uncertain factors which have hitherto affected the finances, three may be said to have been practically eliminated. War is still doubtless a contingency which may any day become a certainty; but the effective, though costly, measures for the increase and efficiency of the army, which have been taken since 1885, have to a great extent ensured the country against a calamitous reverse, and it is certain that, if war overtook us, though the strain might for a time be severe, it would be nothing more than temporary in its effects.

"Against famine we have also now been insured to such an extent, by the spread of railways and canals, that we may fairly dismiss from our minds the apprehension that we shall see anything approaching in intensity, and difficulty of relief, the famines which used to overtake the country down to the year 1878.

"The third uncertain factor, opium, has now taken what may be called a subsidiary place in the revenue sources of the Empire; the net revenue has fallen since 1881 from nearly 8¾ crores to 5 crores—a decline of something like 40 per cent., and it must be recognised that the time is not far distant when the revenue will be still further reduced. Meanwhile, with the decline of the opium revenue, the fluctuations are of less importance in the point of view of the Budget than they were when it formed a very much larger proportion of the total revenue of the State.

"But, while these three uncertain factors have lost very much of the importance which they once possessed, the advantage which would have resulted to the Indian finances has been more than neutralized by the fourth factor, of loss by exchange, which, small in the beginning, has gradually grown larger, until now it is, as Sir David Barbour says, a dominating factor in the finances of the country.

"It is manifestly impossible to set our house in order, impossible to produce a Budget which will reasonably approach to accuracy, as long as this disturbing element is allowed to override and swallow up every provision made for the necessities of the State.

"Sir

"Sir David Barbour still holds the opinion that the best solution of the currency question would be found in an international agreement for the use of both gold and silver as full legal tender, and I think no one will be found to deny that, from an Indian point of view at any rate, this would undoubtedly be the best remedy. But it is vain and futile now to cling to the hope that such an agreement will be made for at least a generation to come, and I gather it is the opinion of Sir David Barbour that it would be unwise to further defer action for the regulation of our currency system till such time as bimetallism will solve the problem.

"The recent Conference at Brussels showed that several nations were opposed unconditionally to the restoration of silver to its ancient position of full legal tender, and that others who were inclined to the restoration of silver absolutely refused to move unless Great Britain gave the lead and went the whole way with them. Early this month the discussion and division in the House of Commons proved that Great Britain would do nothing of the kind, and we have therefore before us three facts: first, that several nations will under no circumstances join the agreement at all; second, that other nations will do so only on condition of Great Britain adhering in full to the agreement; third, that Great Britain positively declines to join in any agreement whatever which would be acceptable to the other nations. Under these circumstances we must regard the question of international agreement as altogether outside the sphere of practical politics, and must make up our minds to do as all other civilised nations have done, that is, take independent action. Let us look, my Lord, at the position into which we have drifted solely owing to our silver standard. We are obliged to curtail expenditure on useful public works. We are literally starving the servants of the Government, and thereby impairing the efficiency of the administration; and we are casting about for new sources of revenue at a time when we ought rather to be engaged in discussing the repeal of unnecessary taxation. The country has now been free from any great calamity for the past 12 or 13 years, the revenue continues to increase, and yet expenditure increases in a far greater ratio, and we are unable to make both ends meet, simply because we choose to retain as a standard of value a metal which has now been discarded as a standard by practically the whole civilised world.

"I remember a few months ago it was argued, in reply to the suggestion that India should change her standard, that Russia was a factor, and that she would benefit in her competition with Indian wheat if India changed to gold. Within the last few days, however, Russia herself has closed her mints to the free coinage of silver, and has placed the rouble on a gold basis. And, speaking of wheat export, it may be within the recollection of honourable Members that considerable stress was laid upon the supposed advantage which India gained through her silver standard in selling her wheat in the markets of Europe. I freely admit that at first sight the condition of things twelve months ago was calculated to give the impression that the low rate of exchange which ruled in 1891 must have had something to do with the unprecedented export of 1,500,000 tons of wheat which marked that year. In the year just ended, however, we have had lower exchange, lower freights, and probably as much wheat available for export as in 1891, and our shipments have fallen off by almost one-half. The theory that low exchange stimulates exports has, I believe, now been generally abandoned, and a study of the wheat export statistics, combined with ruling rates of exchange for a number of years past, including 1892, will, I believe, have the effect of finally discrediting the mischievous theory.

"It has been urged that the proper course for India is to remain a silver country, and to go on re-adjusting her fiscal system till silver finds its natural level. But, my Lord, there would seem to be no natural level for silver. In 1891 we had an outturn of 144,463,000 ounces, while in 1892, with a much lower price than that which ruled the previous year, we have had an output of 152,119,000 ounces. Those who told us a year ago that the low price then prevailing would speedily curtail production are now forced to admit, as even the "Economist" does, in its issue of 4th March received by yesterday's mail, that the fall in price has had the effect of stimulating production.

"The only mints in the world now open to the free coinage of silver are those of Mexico and India. As regards Mexico, the silver coined there is the product of the country, and the coining is practically the stamping of a trade-mark on pieces of silver to admit of their exportation to China and Eastern Asia. We,

on the other hand, allow every producer of silver in the world to throw his production into this country, and we coin it into rupees with which we are obliged to meet our gold obligations, though the rupees are every day declining in their gold value. We refuse to receive gold at our mints, and we hesitate to adopt a gold standard—a position which is as illogical as it is untenable, and I sincerely trust that it may soon be terminated.

"Sir David Barbour says that at this juncture the proper course is to await the decision of the Home authorities on the currency question, before adopting measures which must necessarily be of a stringent and exceptional nature with the object of re-establishing an equilibrium between revenue and expenditure, requiring the imposition of heavy taxation or a large reduction of expenditure, or even both, and he hopes that the Indian public will acknowledge the difficulties of the present position, and will not press for a hasty decision or the inconsiderate adoption of measures which must from the very nature of the case prove to be either inadequate or unnecessary. I feel perfectly sure that the Indian public will fall in with the wishes of the honourable Member, at any rate so far as not to press for the imposition of additional taxation. But I do not feel so confident that the country will be inclined to accept the decision of Lord Herschell's Committee without demur, should it be against us, and should it involve us in further overwhelming imposts.

"Sir David Barbour, I observe, has confidence in the resources of the country and in the industry of its people, and, while he admits that the task of establishing, securing, and maintaining, the integrity of the financial position of India in the event of our continuing on a silver basis may be a heavy one, he considers it will be our plain and obvious duty to address ourselves as best we may to fulfilling the task. Now, my Lord, I have, like Sir David Barbour, great confidence in the resources of the country and in the industry of the people. I should be perfectly willing to bear my share of burdens imposed in view of real emergency and for the common weal; the emergency, however, which is staring us in the face is not a real one, but is of our own creation, and the crippling of our resources and the grinding of our industry by taxation will not remove the evil. The evil will present itself again with every further decline in the rupee, and the operations of crippling and grinding will have to be repeated indefinitely. I do not think the country will calmly consent to taxation which will be applied to no useful purpose, and which will be as great a loss to the people as if the money extracted from them were taken out to sea in one of my steamers and cast into the Bay of Bengal.

"It would have been interesting if Sir David Barbour could have given us some indication of the resources and industries to which the fresh taxation can be applied—taxation to yield, say, an additional 10 crores of rupees. It seems to me that, if we decide to continue on a silver basis, and England decides to retain us as a dependency, before many years are over one-half of our population will be engaged in the occupation of collecting taxes for the State, while the time and intelligence of the other half will be devoted to devising means to avoid the payment. I believe I shall not be without the mark if I say that those who watch the progress of affairs in India most attentively are fast coming to the conclusion that the depreciation in the value of the Indian currency is beginning to press with serious effect upon the poorer classes of the population, and this is a phase of the question which should not be longer disregarded, but should attract the gravest attention of the Government, not only in this country but in England. If, therefore, it should unfortunately happen that Lord Herschell's Committee and the Secretary of State are not inclined to permit this country to adopt the much-needed reform of her standard so as to bring herself within the pale of civilisation, I trust that the Government of India will insist on being furnished with the fullest and most cogent reasons for inaction, and that they will not quietly accept the verdict, if it be against their own convictions, but that they will continue to press upon the Secretary of State the fact that this country can never hope to settle down to a period of assured internal peace and financial prosperity, nor can her resources be properly developed, until such time as she has secured a standard of value which is common to that of England."

The Honourable Lieutenant-General *Brackenbury* said:—"The Honourable Sir Griffith Evans has called attention to our military expenditure in terms to which

which I for one can take no exception. The Government of India should, and does, welcome such friendly criticism of its acts, and I am the more glad that he has made those remarks in Council, because I am thus afforded an opportunity of making a few observations which, I venture to hope, may remove from his mind, and from the minds of others, some of the misapprehensions which now exist as to what is called the constant growth of military expenditure.

"In the first place, I would wish to say that the Government of India are not running blindly on in this matter. We have given the very closest attention to military expenditure; and for many months past our Accountant General has been engaged in the preparation of an analysis of military expenditure for the last 10 years, which we are sending home to the Secretary of State, and in regard to which we have undertaken still further investigation.

"The opinions of my honourable friend and others as to this great growth of military expenditure are based upon the figures contained in the Financial Statement. These, I should like to point out, are gross figures; and gross figures are apt to be somewhat misleading when taken by themselves. In many items of our military expenditure our receipts rise almost exactly in proportion to the outlay which appears in the estimates of gross expenditure on those items. But, without going into any lengthened exposition of figures, I may state that there are more than 71 lakhs of receipts to be set against the gross expenditure shown as to be incurred in India for 1893–94 in the Financial Statement, and I think it will be more convenient if I deal with net figures in connection with what I am about to say.

"Now, I have before me a table prepared in the Financial Department, and vouched for by the signature of my honourable friend Sir David Barbour, which gives the net army expenditure in India for the past 10 years, commencing with the year 1884–85. That year has been chosen because it was the year when the military expenditure touched its lowest figure, after the Afghan War. I find that there was between that year and the following year (1885–86) a leap of more than three crores in the military expenditure. The causes which occasioned that rise in military expenditure between 1884–85 and 1885–86 are familiar to everyone in this Council, and it is scarcely necessary that I should refer to them. Since that date of 1884–85 the army in India has been increased by more than 11,000 British soldiers and 19,000 Native soldiers, and measures have been taken to render the army of India fit to take the field without delay on any emergency that might arise. From 1885–86 military expenditure has been constantly higher than it was before that date. But, since that great leap took place between 1884–85 and 1885–86, I contend that there has been no constant or great rise in military expenditure in India except such as has been brought about by a falling rate in exchange, and I think I can prove this by a very simple statement.

"In 1885–86 the amount of net army expenditure brought into account in India was Rx. 14,361,000. In the year 1893–94 the Budget Estimate is Rx. 14,981,000. The difference between the net military expenditure in India between 1885–86 and 1893–94 is therefore 62 lakhs of rupees, and, of these 62 lakhs, 57½ lakhs are due to the fall in exchange, the actual increase apart from that item of exchange being 4½ lakhs of rupees.

"Exchange in 1885–86 stood at 1*s.* 7½*d.*, while this year it has been taken at 1*s.* 2¾*d.* Every farthing of difference in exchange makes a difference of three lakhs of rupees in the military estimates for the pay of the British soldier. There have been fluctuations between 1885–86 and 1893–94, and those fluctuations, I think it may fairly be said, have been chiefly due to expeditions. It is not for me to say much upon the subject of these expeditions. They are not due to the action of the Member of Council who is at the head of the Military Department; they are due to the action of the Governor General in Council; but I would like to make this one remark. I was reading a few days ago, in the French Official Journal, a debate in the French Chamber on their own colonial policy. A member of the Opposition, attacking the policy in Tonquin, said:—

> 'There are two Tonquins, the Tonquin of the plains and the Tonquin of the hills; and my contention is that we should administer the Tonquin of the plains, and let the Tonquin of the hills alone.'

"The answer made to him by the Minister for the Colonies was this. He said:—

'Tonquin is like one of those luscious tropical fruits of which you cannot enjoy the juice until you have broken the rind.'

"I venture to think that that simile applies forcibly to India. That rind extends from the frontier of Baluchistan to the Burmese frontiers of China and Siam.

"The Honourable Sir Griffith Evans has acknowledged, as has the Honourable Mr. Mackay, the good work done in connection with improvements in the army. I think both these honourable gentlemen were present recently when the Commander in Chief, in his speech at the public dinner given to him in Calcutta, explained and stated how much had been done in recent years for the army in India. He spoke of the reduced death-rate of the British troops, which has come down from 69 to 15 in the 1,000, owing to improved sanitary arrangements; of the reduced amount of drunkenness, and of the crime resulting from it; he spoke of the improved shooting of the British army in India, and of the Indian army, saying, with perfect truth, that the army in India is now absolutely second to none in this respect; and I trust that those who criticise military expenditure will not forget that Lord Roberts, in making that speech, said clearly that it was due to the wise liberality of the Government of India that these great improvements had been made.

"There is one cause, I will not say of increase of expenditure, as of our expenditure not going lower than it is, in which I feel perfectly certain I shall have the sympathy of everyone here, and that is that we have been making great efforts to render India as independent of England as possible. We are now manufacturing in India clothing and boots for the whole army of India, which were formerly made at home; we are making ammunition for the army; we have introduced the manufacture of steel for the projectiles of our heavy guns; and we hope shortly to introduce the manufacture of cordite, the new smokeless powder, for which we are at present dependent on England. I need not say that all this means money spent in India instead of in England, and that it adds to the expenditure shown in the Indian Estimates; but it will undoubtedly, in the near future, cause not only a corresponding, but a greater, decrease in the Home Estimates, because it has been distinctly shown that we can manufacture in this country, bringing the capital afforded by the State to the cheap labour of the East, much more cheaply than the same articles can be manufactured in England.

"In regard to military works, I think it is scarcely necessary for me to say more than a few words; because a fixed sum of a crore is granted every year for such works, the only addition being that when Upper Burma was taken over, and a special addition was made for military works in that country; but that sum is virtually fixed, and I think I may say that it is useless to take any exception to the amount of money spent, because every year the demands upon us for imperial and provincial military works come to six or seven times the grant at our disposal.

"In regard to strategical railways, a subject which was also referred to by the Honourable Sir Griffith Evans, we are now engaged in making two railways which I venture to think are of vital importance to our military position on the north-west frontier; the Murree-Attock line, which will complete our transverse railway communications on the left bank of the Indus, and the Mushkaf-Bolan line to Quetta, which we hope and believe will place our direct communication with Quetta by rail beyond all risk of flood or other accident. When these two railways have been completed, there is not, so far as I am aware, any other strategical line that has been sanctioned by the Government of India; and therefore, unless some fortuitous circumstances occur which we cannot now contemplate, compelling us to change our policy, I do not think it likely that there will be any fresh important expenditure under the head of Strategical Railways.

"As regards special defences, as has been stated by the Honourable Sir Griffith Evans, a special sum has been allocated for the purpose of fortifying India. That sum is now spent, with the exception of about half a million pounds sterling; and when it is all expended this heavy yearly charge also will, I hope and believe, practically cease. It may interest the Council if I read an extract from a Despatch received from the Secretary of State to the Governor General

General in Council, dated the 9th instant, which was received yesterday. Lord Kimberley writes:—

> 'The explanation given in paragraph 4 of the Review of Military and Marine Stores Expenditure for India for 1890-91 seems sufficient to account for the increased expenditure in England during the four years 1887-88 to 1890-91. The supply of the 70,000 magazine rifles demanded has now been completed, and, when the guns for the siege train, heavy field batteries, and north-west frontier defences, and of machine guns for the various services, have also been provided, there appears at present to be no reason why the expenditure should not return to normal.'

"I would point out that we have now nearly completed the frontier defences of India and the defences of our seaports, and have armed them with the latest and most efficient artillery. We have nearly completed the re-armament of our British infantry with magazine rifles, and of the Native army with Martini-Henry rifles, and the entire re-armament of our field artillery with the latest and best weapons; and we have done all this without borrowing, while France, Germany, Austria, Italy, and every European nation, has had to resort to borrowed money for these purposes, and even rich England borrowed money for her fortifications, and even to build new barracks for her troops.

"I would only add this, that we are determined to exercise all possible economy in military expenditure. Steps were taken by me this year, in conjunction with my honourable colleague the Financial Member, to introduce greater order into the military financial arrangements, steps which I trust will, in the near future, result in improved economy. I can assure my honourable friend Sir Griffith Evans that nothing that we do not consider absolutely necessary has been included in the Estimates of this year, and that a sum larger than that by which the Estimates have been increased for items which the Commander in Chief and I would have wished to include in the Estimates was put aside, owing to our willingness to recognise the financial difficulties which made it undesirable to increase the Estimates further; and I may assure him that in our establishments we do everything that we can to keep down expenditure to the very lowest limit, that we have no 'redundant' clerks, and that we have no officers drawing special salaries for posting letters."

The Honourable Sir *Philip Hutchins* said:—"My honourable friend Mr. Cheutsal Rao has mentioned three points on which it seems desirable that I should offer a few words of explanation. I am glad to say that his observations on all three have been anticipated by the Departments of which I have the honour to be in charge. Two concern the Home Department; the third that of Revenue and Agriculture.

"And, first, with regard to the surplus under the head of Registration. Very recently the Government of India have been in correspondence with the Secretary of State regarding an increase to the registering establishments in the Madras Presidency, and in the course of it we ourselves distinctly laid down the principle, and Her Majesty's Secretary of State assented to it, that registration had never been intended to be a source of revenue. That I understand is what my honourable friend contends, so that we are entirely in accord with him, though this is not a time at which we can afford to give up any income which we already possess. The only doubt which the Secretary of State raised was, whether the surplus should not be devoted rather to the increase of facilities for registration or the reduction of fees than to the improvement of the establishments. As to the reduction of fees, I am glad to find that the honourable Member, with his far more intimate knowledge of the real sentiments of the people, has so entirely confirmed my own view, which is that the present fees are not at all regarded as excessive. Whether further facilities are required is being considered by the Local Government. I know it is a point which they have always kept in view, and I was under the impression that they had already done as much in this way as could reasonably be expected.

"Next, my honourable friend drew a comparison between the cost of the police in Bombay and Bengal. This is precisely the ground on which the Government of India lately demurred to a demand made by the Bombay Government for increased expenditure on its police. I wish I had the Local Government's reply here to read to the Council, for I feel sure that it would satisfy them as it satisfied me. Speaking from recollection, I can say that there

are three main reasons why the cost of the Bombay police is so high in the presidency proper. The first is the vicinity of the Native States, which are included in its boundaries or march along its northern and eastern frontier. The second cause is the number of wild tribes, like the Bhils, which require constant and careful watching. Lastly, the ordinary rates of wages for unskilled labour, and for those classes from which the rank and file of the police are drawn, are greatly in excess of the rates prevailing in Bengal.

"Towards the end of his speech the honourable Member asked that a special officer should travel through each province to offer and distribute advances under the Land Improvement Act. I cannot think this is necessary, though the suggestion will doubtless be considered by Local Governments. During the last year or two the Government of India, in the Revenue and Agricultural Department, has constantly impressed on the district officers their duties in this respect, and commended by name those who have worked the Act with energy and success. I am confident that the people are now well aware almost everywhere that loans can be had for asking, provided security is forthcoming. That this is the case in Madras, to which the honourable Member chiefly referred, is shown by the enormous sums distributed under the Act, as I recently had occasion to inform the Council, during last year's scarcity. On the same occasion I showed that the rules had been greatly simplified, and that the procedure had been made as prompt and summary as is consistent with the security of the taxpayers' money, of which we are merely administrators. At such a time of financial difficulty as the present I can hardly press the Financial Department for a larger allotment of funds for loans.

"I shall leave his Honour the Lieutenant Governor to deal with Sir Griffith Evans's remarks on the Bengal civil courts and the accommodation for them, merely remarking that the matter is one which seems more suited for discussion in the Bengal Council than in that of your Excellency. My recollection is that the full number of justiciaries which the High Court ultimately thought to be necessary were supplied fully two years ago."

His Honour the *Lieutenant Governor* said:—"As my honourable friend Sir Philip Hutchins has just mentioned, the question of the cost and supply of subordinate civil judicial officers in Bengal is more properly a question belonging to the Provincial Budget, which will be discussed in the Bengal Council on Saturday next; but, as the Honourable Sir Griffith Evans was good enough to give me a warning that he was going to speak upon the subject to-day, I prepared a brief statement of the figures in order to be able to present them to your Excellency's Council. The answer of the Government of India, when the debate took place in March 1890, was that they had not come to a final decision upon the subject, as the matter was still under consideration between the Local Government and the High Court. But in July 1891 they passed final orders on the subject, and these orders are now in force. In 1890, when the subject was first mentioned, 36 temporary munsifs and three temporary subordinate judges had been appointed to meet the difficulty, before it was finally settled what the ultimate additional force should be. It was eventually decided that 55 extra munsifs and four extra subordinate judges should be appointed in Bengal, the total additional cost for these officers and the establishments attached to them being two and three-quarters lakhs of rupees. Besides that, the Government of India obtained from the Secretary of State sanction to the proposal that two supernumerary subordinate judges and six supernumerary munsifs might be appointed from time to time, whenever the Local Government, on the motion of the High Court, should request that additional staff might be created to meet any temporary difficulty.

"With regard to the results which have been achieved, I believe from what I have heard, and especially from the annual report sent in by the High Court, that this addition to the strength of the subordinate judiciary has met sufficiently the demands of the country. I notice that in 1889 these courts disposed of 461,000 cases, and in 1891 they disposed of 485,000, so that we are pretty closely keeping on a level with the growth of institutions; and I believe it may be said that there are at present no demands in any quarter for an addition to the strength of the judicial staff, and no complaint that the persons who are concerned in litigation have not sufficient opportunities of getting their cases punctually and satisfactorily disposed of.

"The

"The question of the accommodation of these Munsifs is one in which I have taken special interest, for I satisfied myself, when I came to make inquiry into the state of things, especially in Eastern Bengal, that many officers, and especially Munsifs, though not Munsifs alone, were housed in a manner which was not at all in conformity with the dignity of the Judicial Bench, and hardly sufficiently well for their own health and comfort. In 1891-92 a lakh and 91,000 rupees were spent on the provision of additional accommodation for Munsifs, and in 1892-93 a lakh and a quarter of rupees have been set aside for this purpose. Although these sums may seem small in comparison with the figures involved in the expenditure of the Military Department, regarding whose moderation and self-restraint we have heard so much to-day, I can assure you that it is with great difficulty that they have been provided for from the finances of Bengal. We have only about ten lakhs which we can devote to original works, and out of this we have to provide for Revenue and Criminal Courts, as well as Civil Courts, for jails, schools, police buildings, hospitals, and a few other smaller departments; and the amount spent on judicial buildings exceeds the amount spent on any other department in the province.

"I should like to take this opportunity of saying a very few words on the subject of registration. The Honourable Mr. Chentsal Rao has asserted—and the Honourable Sir Philip Hutchins has agreed—that it is a standing axiom that registration should not give any net revenue to the Imperial finances. I venture to think that that is an axiom which the Government of India should hesitate to accept. I grant that the fees should not be fixed too high, and that the first charge on the income should be a provision for extending registration establishments and offices wherever they are wanted. But, so long as these two postulates are satisfied, why should there not be a surplus of revenue over expenditure in this as in any other business? The dogma is one which at the present time requires serious consideration, and I will ask the Government of India to think carefully whether it should pledge itself to a principle like this, at a time when, as Sir David Barbour has said, it may be absolutely necessary to impose fresh taxation to meet the financial exigencies of the country. In the year 1878 or 1879, I think, the Honourable Mr. Bazett Colvin was appointed by Sir John Strachey, when Finance Minister, to draw up a series of notes on all possible sources of taxation not yet developed in India. He treated a great number of those put forward as nostrums in newspapers and by other persons, and rejected most of them as impracticable; but he showed that it was possible to raise a very considerable revenue from the registration of landed property in India. I daresay Honourable Members are aware of the amount of revenue that taxation has produced from this source in France. The constant *morcellement* of landed property which goes on there is protected by a very careful and complete system of registration, and for this protection a high price is paid. I have not looked into the figures lately, but I believe the French finances receive as much as seven or eight millions sterling a year from the registration of landed property. And I have for many years looked upon this as really the sheet anchor of Indian finance, if it is absolutely necessary in the future to impose fresh taxation. I therefore think it important at the present juncture to put in a word of warning, and to request the Government of India not to use any general words of condemnation about a source of revenue which they may find it necessary to have to resort to before very long."

The Honourable Sir *David Barbour* said:—"I have to thank the Members of this Council for the very moderate tone they have adopted in criticising the Financial Statement of 1893-94.

"I am only too conscious that the Statement is open to attack on many points, and I fully recognise that the moderate, I might say indulgent, tone which has been adopted in the discussion is due to the fact that the difficulties under which the Government of India now labours are fully recognised, and that the Council desire, as much as possible, to avoid adding to the embarrassment of the Government.

"While thanking the Honourable Members of Council, on my own behalf, for the friendly spirit they have exhibited, I take the liberty of adding that in my opinion the moderation they have shown on the first discussion of the Financial Statement under the new Act is of good omen for the future, and I can assure them that, so far as I am concerned—and in this matter I believe I can

I can speak for the whole Government—their criticisms and suggestions will not carry the less weight, because they have been put forward in temperate language, and with a due regard to the difficulties of the present position.

"The Honourable Mr. Fazulbhai Vishram has suggested that a portion of the cash balance of the Government of India should be invested so as to earn some interest.

"This course could no doubt be followed with advantage if we had in India a great money market such as exists in London. As matters stand in this country, I am afraid any attempt to invest a portion of the cash balance would do more harm than good. In the first place, our cash balance is not concentrated at the Presidency towns. It is scattered all over the country, in the various district and local treasuries, and we must always have a large amount of cash actually available. This amount I would not place at less than ten crores of rupees.

"Of the balance a certain proportion is lodged in the Presidency Banks. The Banks do not pay interest on the money so lodged, but the use of these balances is one of the considerations for which they undertake to do the Government business, and in this way the Government receives the value of its money.

"Another portion is kept in the Reserve Treasuries of the Government of India, and is employed to meet sudden emergencies. In Bombay, public opinion has generally favoured the loan of this money for short periods and at a low rate of interest, but in Calcutta a different view has prevailed.

"After full consideration, the Government of India have decided that it would not be to the public interest to accustom the Indian money market to rely in ordinary times on advances from the Reserve Treasuries. Such advances might not be of great relative importance in the London money market, but they would be of greater importance in India; they would be liable to be recalled at any moment, and, if such recall took place when from other causes money was dear (as it sometimes is in India), very serious consequences might be produced. It has been decided, and I believe rightly decided, that the public interests will be best served if the surplus cash balance is kept as a reserve to meet any special difficulties that may arise. When stringency arises in the open market the Presidency Banks can often obtain advances from the Government, and they sometimes avail themselves of such advances. If gold is scarce in London, a slight raising of the rate of discount very soon brings in gold from other countries; but the case is very different in India. It takes a great rise in the rate of discount to attract capital temporarily to India. The money market has been easy in India for some years, but periods of very great stringency have arisen in the past and will no doubt be experienced in the future. The Government balances are really the only special reserve we have got. They can be readily made available in time of need, either by buying the Secretary of State's bills, or by being temporarily lent to the Presidency Banks.

"It is quite true, as the Honourable Mr. Fazulbhai Vishram remarks, that with the fall in exchange the rupee pay of the Civil Services decreases in gold value, and the sterling pay of the British troops goes on increasing in silver value!

"This is just one of those anomalies of which we hope to get rid by a settlement of the currency question.

"I am sorry that I cannot give any further information at present as to the terms on which the loan of 300 lakhs will be raised. The terms of the loan must be settled with reference to the state of the money market at the time it is raised, and it would not, under any circumstances, be prudent to attempt to settle them some months in advance. The currency question has so unsettled financial matters in the present year that special caution is necessary.

"The Honourable Sir Griffith Evans made some remarks on the general financial position. He alluded to the large deficit in the estimates, and he pointed out that, if we absorbed the Famine Grant and withdrew the amount devoted to the construction of Railways and charged against Revenue under 37, the deficit would be largely reduced.

"He

"He also pointed out, and very fairly, that the rate of exchange taken in the estimates was considerably above the market rate of the day, and that the estimates contained no provision for compensation to officers on account of the fall in the gold value of the rupee. Taking everything into consideration, he came, as I understand him, to the conclusion that the Financial Statement did convey a correct picture of the present situation. That is a conclusion which I cannot be expected to controvert, and I need only explain that the sum of Rx. 75,100, which is to be expended on the construction of railways, and which he thought might be taken in reduction of the deficit, is Provincial and not Imperial expenditure, and that to strike it out of the estimates would not affect the deficit on the Imperial account.

"My honourable friend also made some remarks as regards the Home charges. Now, these charges may be looked at from two points of view. We may consider the total disbursements in England on account of India, or we may confine ourselves to that portion of the Home disbursements which goes to meet the cost of the India Office.

"I may mention, in the first place, that I have always been, and am now, strongly opposed to any increase in the disbursements in England on account of the Government of India. I think there are great objections to any such increase both from a political and from an economic point of view. But it is not so easy to keep down these charges as might at first sight appear. Everybody is prepared to agree that they should be kept down, but such agreement is what I may call an agreement in the abstract. When we come to concrete cases I do not find the same unanimity. For example, nothing is more beneficial to India than the construction of railways, and, sooner or later, great authorities urge that more rapid progress should be made in their construction. It is found that more money cannot be raised in India, and about this time the persuasive voice of the promoter is heard in the land, and simultaneously, and by what appears to be a sort of pre-ordained harmony, Chambers of Commerce both in India and in England take up the question. It is said that, if the Government of India will only give a guarantee, quite a trifling guarantee and one which will really impose no burden on the finances and which is merely put forward to remove the doubts of Lombard Street, money will flow into India for the construction of railways, and untold benefits will be conferred on the population. It is very difficult to resist a cry of this sort, raised in a very telling manner by a host of ingenious promoters, and supported by eminent authorities. At the same time, if we give way to it, the Home charges must be increased.

"Having said so much on the general question of the inexpediency of increasing the Home charges, I wish to add a few words which may help to remove some misapprehensions regarding them.

"It will be seen from paragraph 93 of the Financial Statement that the net Home outgoings for the coming year are estimated at 22,052,500*l.* This is no doubt a gigantic sum of money, but 1,249,200*l.* of the amount merely represents the paying off of certain railway debentures, and for this purpose a loan of 1,300,000*l.* will be raised. In other words, the transaction is simply a conversion of debt from one form into another form. A further sum of 2,609,200*l.* represents the repayments to Railway Companies of money received from these Companies in former years. If we act as, what I may call, Bankers for these Railway Companies, we must expect to have to repay to them the money which on a previous date we received from them. Sometimes we receive more in a year than we pay away, and sometimes we pay away more than we receive.

"In 1893-94 we expect to pay away 2,609,200*l.*, and we only receive 1,420,000*l.*

"There is also a disbursement of 1,383,200*l.* on account of remittances. This represents money which the Government of India receive in India and pay away in England. Some of this money is received from Railway Companies and is sent Home for the purchase of stores; some of it represents money received from Government servants in India and paid out to their families in England; some of it is money received from Native States or Local Governments for the purchase of stores, and so on. In short, these remittances are not, *qud* remittances, a charge against the revenues of India.

"There is also a sum of 1,160,600*l.* on account of capital expenditure. This

is money paid for the purchase of stores, and a direct commercial equivalent is received for the expenditure. I know no means whereby locomotive engines or steel rails can be procured for nothing, or without paying for them.

"There remains the net expenditure of 15,650,300*l.* to be accounted for. Now, of this sum no less than 5,747,200*l.* is on account of the Railway Revenue Account, and it is money well laid out, and it brings in an ample return, including direct and indirect advantages.

"There is also a payment of 2,419,400*l.* on account of interest on and management of debt. The rate of interest payable is 3½ or 3 per cent., and I know of no market other than that of London where money could have been raised so cheaply.

"There is also a payment of 1,404,900*l.* for the purchase of stores for use in India. As I said before, I do not know any way of getting stores except by paying for them. The balance includes payments for Postal and Telegraph communication with England, payments to the Admiralty for services rendered, and payments of political pensions to persons of Indian descent.

"I will not pursue the subject further. I am anxious to see the Home charges kept as low as possible, but I have said enough to show that they are not that gigantic, unjust, and crushing burden on India which they are sometimes alleged, and I dare say believed, to be.

"I come now to the remarks which the honourable Sir Griffith Evans made regarding the cost of the India Office.

"I may explain that the establishment of the India Office is not under the control of the Government of India, but under that of the Secretary of State for India in Council. The estimates and accounts of the India Office are laid before Parliament every year, and it should, I think, be presumed that due regard is paid to economy unless the contrary can be proved. My honourable friend's criticisms were put in an amusing form, but I think that in the absence of any real knowledge of the facts it would be wrong to take them for more than they are worth, lest in so doing we should do injustice to a large body of public servants who have no means of defending themselves in this place, and regarding the exact nature and extent of whose duties our information is necessarily very defective.

"As regards the Persian and Chinese Missions I may point out that these Missions perform certain services on account of the Indian Government. We have important relations with China in regard to opium and other matters; the China Mission does a certain amount of work for us in connection with these matters, and the payment is supposed to be for that work. I am happy to say that in the case of these Missions there has been quite recently some reduction of the total charge.

"The honourable Mr. Chentsal Rao has called attention to the surplus of about 15 lakhs of rupees, which is realised from the Registration Department, and, as that is a Department which is not maintained for the sake of the revenue which it produces, he has urged, with, as it seems to me, some reason, that the surplus should be devoted to the increase of the facilities for registration.

"I may explain that the Registration Department is managed by the Local Governments concerned, and any increase of expenditure which they might consider necessary in order to facilitate registration would not ordinarily be objected to by the Finance Department. It can hardly be expected that at the present conjuncture I should urge them to increase expenditure on any object, however desirable in itself, but I am sure they will be prepared to take into consideration the suggestion which has now been made, and for my part I shall be prepared to leave the matter in their hands and to accept the decision at which they may arrive. I may mention, however, that the surplus of the Registration Department is not so large as the honourable Mr. Chentsal Rao supposes, because the figures he has used do not include the charge for buildings and for pensions, or for some other items of no great importance. The honourable Sir Charles Elliott has alluded to the possibility of our some day raising a large amount of revenue from a tax on registration. Far be it from me to set aside summarily any suggestion for increasing the revenues, but I may say that, so far at my information goes, I am not sanguine that we could raise as much money from this source as the French Government appears to raise in France.

"The

"The honourable Mr. Chentsal Rao has also called attention to the Famine Grant. The amount of this Grant was determined in the following manner. It was calculated that the loss, from falling off in revenue and actual expenditure on relief, due to scarcity and famine, would amount to 15 crores of rupees in every period of 10 years, and it was held that a provision of 1½ crores yearly would be sufficient as an insurance against such loss.

"I am disposed to agree with the honourable Member that the provision made was unnecessarily high, if we look only to the possible loss from drought, scarcity, and famine.

"On the other hand, this Famine Fund is really our only Reserve readily available to meet any of those vicissitudes to which the Indian finances are unfortunately liable, and I think this point should be borne in mind if it should be decided hereafter to take into consideration the question of reducing the amount of the Grant.

"In point of fact the Famine Grant, looked at simply as a reserve for the purpose of meeting the financial effects of famine, does not at present amount to so much as 1½ crores of rupees.

"In the coming year Rx. 340,200 from this Grant is set aside to meet the loss on the Indian Midland and Bengal-Nagpur Railways; Rx. 65,000 is devoted to the construction of Protective Canals; Rx. 1,054,300 is devoted to the construction of Protective Railways, and only Rx. 40,500 is devoted to actual relief of famine.

"The whole Grant is devoted to purposes connected with famine, but only a very trifling proportion of it is set aside for the direct relief of persons who may be in distress owing to scarcity or famine.

"I should be very glad indeed to see the export duty on rice repealed, but in the present state of the finances I could not recommend that any portion of the Famine Grant should be devoted to this purpose. We are passing through a grave crisis, and should husband our resources to the utmost.

"The honourable Mr. Chentsal Rao has alluded to the variation in the amount of charges under certain heads in different Provinces. It can hardly be expected that I should enter in detail into an explanation of all these variations.

"Speaking generally, the explanation is that in dealing with India as a whole we are dealing with a Continent, and not with a single country.

"The circumstances of the different Provinces vary very widely.

"For example, the percentage on receipts of the cost of collection of Assessed Taxes varies from Province to Province, because some Provinces possess revenue officials who assess and collect the Income-tax in addition to performing their other duties, and whose salaries are not charged as a portion of the cost of collecting these taxes.

"In such Provinces as Bengal, on the other hand, where, from the nature of the Land Revenue system, local establishments are small in number, a special agency has to be employed for the purpose, and the whole cost of such agency is charged against the tax.

"The Excise systems, too, vary very much from Province to Province, and so do the habits of the people in respect of the consumption of excisable articles. It is impossible to draw any conclusions from the mere fact that the cost of collection is higher in one Province than in another. With regard to the difference in the cost of the Police in Bengal and Bombay, I may remark that wages are higher in Bombay than in Bengal. The cost of the Bombay Police also includes about six lakhs on account of Special Police in Native States, the cost being recovered from these States. It also includes nearly five lakhs on account of alienation of Land Revenue in favour of the village-officers connected with the Police. Bombay is the only Province in which such alienations are passed through the accounts.

"The honourable Mr. Chentsal Rao also calls attention to the increase in superannuation allowances. There is, from the nature of the case, a steady growth of expenditure under this head, which is no more to be wondered at than is the growth of population and of general revenue.

"It must be recollected that there has been in past years a great increase in the number of officers employed under the Government of India, and the inevitable result is the growth of superannuation charges.

"There has also been in the current year some temporary increase of charge owing to superannuation allowances being paid monthly instead of quarterly in England. The decision to pay certain pensions in England at the favourable exchange of 1*s.* 9*d.* added something to the expenditure. The normal increase of expenditure under this head is about Rs. 4¾ lakhs yearly.

"The Honourable Mr. Chentsal Rao has referred to the advances on account of Land Improvement, and expresses a hope that the amount set aside for this purpose may be increased.

"The amount that can be devoted to such purposes is necessarily limited, but I believe more money is being advanced now than was formerly the case, and I hope it may be possible to increase it still further in future years. The total provision placed at the disposal of Local Governments for advances to agriculturists in the coming year is rather more than 33 lakhs of rupees. This is nearly three times the amount actually advanced in 1888-89. In 1891-92 and in the current year very large amounts were advanced, but these high advances were made in consideration of the drought and scarcity that prevailed in Madras, Bombay, and Ajmere.

"A reference to paragraph 33 of the Financial Statement for next year will show how great are the claims of all kinds on the Government of India at the present moment, and I have been agreeably surprised that we have been able to meet them as fully as we have done."

His Excellency *The President* said :—"I wish, in the first place, to acknowledge, as my honourable Finance Colleague has done, the considerate and practical character of the observations elicited by the presentation of the Financial Statement.

"It will, I daresay, have struck honourable Members that the situation with which the Government of India finds itself confronted is not a bad illustration of what is sometimes spoken of as the irony of events. It is certainly not a little mortifying to us that upon this, the first, occasion, when the discussion of the Financial Statement has taken place as a matter of right under the provisions of the Act of last year, we should be driven to lay before the Council so discouraging an account of our finances, and to add the admission that, for the present, it is beyond our power to describe the means by which we can hope to extricate ourselves from the difficulties and embarrassments which surround us. How much pleasanter it would have been if the honourable Financial Member had been able to tell you of overflowing coffers, or, if they were, for the moment, less full than we could have wished, to explain to you the measures by which he looked forward to re-filling them in a suitable manner. I can assure my honourable colleagues that, if the suspense and uncertainty through which we are passing are trying to the public, they are not less trying to us.

"I believe, however, that the Budget which my honourable friend laid upon the table last week will serve a very useful purpose. It is, I cannot help thinking, the most striking object lesson in Indian finance which has yet been given to the world. My honourable friend reports to us that in two years the fall in exchange has added to our liabilities a sum exceeding four crores of rupees, a strain which he has said with truth our finances are at present unable to bear. We find ourselves compelled to restrict as closely as possible our expenditure upon those useful works on which this country depends so much for the development of its vast resources, and we are within a measurable distance of new taxation, the amount and incidence of which it is impossible to foretell, but which, if we are driven to impose it, will certainly be of an onerous kind. We are threatened with all these misfortunes, not because we have plunged the country into war, not because we have recklessly undertaken new expenditure, but because our medium of exchange is one the value of which is liable to violent and unforeseen fluctuations which we are entirely unable to control. It struck me, when the honourable Member was delivering his speech last Thursday, that nothing could have given more point to what he said as to this part of his case, than his announcement that, in the interval of time between the compilation of the Estimates and their submission to this Council, the further fall which had taken place was sufficient, if maintained throughout the year, to add Rx. 700,000 to our expenditure. There has, I am glad to say, since been some recovery, but the fact is none the less worthy of attention.

"My

"My honourable friend is, I am afraid, but too well justified in regarding our position with grave apprehension. Not that, under ordinary circumstances, a deficit in an Indian Budget is necessarily a cause for very serious alarm. A country which has contracted large sterling liabilities, and which has to meet them from revenue collected in silver, cannot expect to adjust the income and expenditure of each year that passes with close precision. If these fluctuations were of an ordinary kind, if there were a reasonable prospect that an oscillation in one direction would be followed by an oscillation in another, we might well be content to find that, one year with another, our average income balanced our average expenditure during a term of years. Judged by this criterion, our financial history during the last four years is satisfactory enough. The honourable Financial Member would be able to show that, taking the first four years of his own term of office as Finance Minister, he has had a net surplus of Rx. 5,686,000, an amount which would cover any deficit with which we can conceivably be confronted in his fifth year. Unfortunately for us, however, it is impossible to limit the question in this manner. We have to consider, not so much the years which are past and gone as those which lie immediately ahead of us, and, if we look forward to these, there can be no doubt that we have cause for serious alarm. In spite of the slight reaction which is apparently taking place, there is absolutely nothing to show that the rapid fall in the gold value of the rupee has yet come to an end, and we should remember that, with each further fall, our difficulties increase at a progressive rate. To make my meaning clear, I may explain that, whereas a fall of one farthing in the gold value of the rupee, when exchange is at 1*s.* 6*d.*, involves a loss to the Government of India of 29½ lakhs, a similar fall, when exchange is at 1*s.* 4*d.*, means a loss of 37½ lakhs, while, if the same fall takes place at 1*s.* 2*d.*, the loss rises to no less a sum than 48½ lakhs. No re-adjustments of taxation can keep pace with such a downward progress as this.

"It is this prospect, and this alone, that makes the outlook so alarming. In other respects I believe the financial position of this country to be perfectly sound, and, as Sir Griffith Evans has pointed out, there are not wanting hopeful elements upon which it is possible to dwell with satisfaction. Our total indebtedness is not great, and the larger part of it has been incurred upon useful works for which the State obtains a fair return, or which may, at all events, be regarded as valuable assets. We have been extremely careful to avoid reckless borrowing, and we have indeed, as the Honourable General Brackenbury has truly said, met out of ordinary revenue many liabilities which in other countries would have been provided for out of borrowed capital. Our land revenue has, as the honourable Financial Member has shown, risen steadily in spite of somewhat adverse circumstances, and it will continue to rise. Our income from railways is progressive, and the gradual development of our commercial lines will, I feel no doubt, add still further to our resources.

"The large expenditure which has taken place during recent years upon special defences should, in the course of the next two years, come to an end, and our Military Budget will be thereupon relieved of a sum of some 40 or 50 lakhs per annum.

"These accessions of wealth would, in all probability, counterbalance the gradual fall in our revenue from opium—a revenue which is threatened both by Chinese competition and by political influences—but for the continued fall in the gold value of the rupee. It is, however, melancholy to reflect that, although we now take Rx. 25,000,000 of land revenue from the people of India, instead of the Rx. 21,000,000 which we received 20 years ago, the larger sum, if tens of rupees be in each case converted into sovereigns at the price of the day, represents only £15½ millions, instead of the £19½ millions for which the smaller sum was interchangeable in the seventies.

"The same falling off has taken place in the gold value of our receipts from other kinds of taxation; the taxpayers' contribution, measured in rupees, increases steadily, but, measured by the standard made use of by the countries with which two-thirds of our business is transacted, the standard in which one-third of our own liabilities has to be met, it has shrunk below the level at which it stood in the seventies; and, if the United States of America were to discontinue their purchases of silver, and a further fall in the gold value of the

rupee were to follow, none of the resources which I have indicated would enable us to meet the catastrophe in which we should for the moment be involved.

"It would not surprise me to find that we are asked, under these circumstances, why we do not take the public into our confidence, and tell them, at least hypothetically, in what manner we believe that we might extricate ourselves from a position of so much anxiety. I must, however, express my entire concurrence in the view of the honourable Financial Member, when he told the Council that it would be idle for us to disclose the nature of the remedies to which we may be driven to resort, until we have been made aware of the decision of the Home authorities in regard to the currency question. It is conceivable that the effect of that decision may be to give early, if not immediate, relief to our finances. Upon the other hand, if that relief is not obtained, the situation will probably not remain as it is. If it is not improved, it will, bad as it now is, probably change for the worse, perhaps a good deal for the worse, and no conjectures which we can make will help us to gauge beforehand the dimensions of the difficulty which might then confront us. That we should, in this event, have to raise large sums by taxation does not admit of a doubt. How large they will be we have no means of judging, and we cannot, therefore, say how they might best be raised. Honourable Members, and the public generally, are perfectly well aware of the sources to which the Government of India is able to look for an increase of revenue; but it would be not only useless but mischievous to discuss projects for new taxation at a moment when we are in ignorance of the amount of revenue which we should require in order to restore financial equilibrium.

"I have only one observation to add upon this subject, which is that, should we find it necessary during the present summer to resort to new taxation in order to meet the deficit, we do not think it would be consistent with our duty to legislate for the purpose at Simla, and we should, therefore, in the event which I have contemplated, not hesitate, if necessary, to call the Council together again at Calcutta for a special session. Whether this course will, or will not, be necessary is absolutely out of our power to determine at the present time.

"With reference to the question of our military expenditure, I need add very little to what has been so well and clearly said by the honourable Military Member. That expenditure has, no doubt, increased during recent years.

"I am, however, far from believing that the increase which has taken place necessarily convicts the military authorities of extravagance. The honourable Military Member was able to show that, here also, the fall in exchange has laid upon us a continually increasing burden. Since 1887-88 the military estimates have been increased by no less a sum than Rx. 360,000 owing to this cause.

"Again, there has, undoubtedly, been a considerable expenditure due to the fact that more regard is paid to the comfort and well-being of our troops than formerly. I have, no doubt, that this money has been well spent, 'well and wisely spent,' as Sir Griffith Evans has said, upon the improvement of the army. We know that great difficulty is found in obtaining suitable recruits owing to the competition of other professions, and, unless we pay, feed, clothe and house our men properly, we shall find it impossible to attract to the ranks the proper class of soldier, either Native or British.

"Besides this, additional expense is constantly imposed upon us owing to alterations in the equipment and armament of the troops. If a new rifle is invented, or a new kind of ammunition adopted for the rest of the army, we cannot refuse to adopt it for the army of India. This is not, I think, entirely due to the influence of the 'enthusiastic soldiers' to whom Sir Griffith Evans referred. I think there are many enthusiastic civilians who would loudly complain of us, if we were to refuse to furnish our soldiers with the most improved arms and equipment.

"Nor must it be forgotten that, of late years, our military liabilities have very greatly increased, partly owing to the near approach of Russia on our western frontiers, partly because, by the annexation of Upper Burma, a great addition has been made both to the British Empire and to that fringe of unsettled country which adjoins our frontier, and within which we are obliged to maintain

some

some kind of order, not from a desire to interfere gratuitously with those independent tribes of whom Sir Griffith Evans spoke, but for the protection of our settled districts. My honourable friend seemed to be under the impression that, in such cases, we were inclined to take advantage of the high state of preparedness of our army in order to launch our troops upon these fruitless operations. All I can say is that I can testify to the reluctance of the military authorities to allow their regular troops and their transport animals to be used in small bodies in these remote places, and I am under the impression that in the recent operations on the Kachin frontier, which I think my honourable friend must have had in his mind, the columns employed consisted mainly of military police.

"It is no doubt, *primâ facie*, very serious that the 1893-94 estimates should show an increase over the Budget of 1892-93. But the increases of expenditure which have been forced upon us by circumstances which we are absolutely powerless to control, amount to a larger sum than that by which the Military Budget for 1892-93 has been exceeded. The increase in the estimates amounts, excluding expeditions, to 54½ lakhs; the increase in the obligatory expenditure, to which I have referred, exceeds that sum. Of the increase, no less than 24 lakhs are due to the fall in exchange, while 7½ lakhs are due to the rise of prices, and 8 lakhs to fluctuations which may be described as automatic, and which we are quite unable to regulate.

"It is, therefore, beyond our power to prevent the expenditure of 1893–94 from exceeding that of 1892–93, except by insisting upon very large retrenchments, which it would be impossible to carry out suddenly, and which, if they could be carried out, would seriously impair the efficiency of our army.

"Again, it should be remembered that, out of the total of Rx. 15,700,000 shown in the military estimates for 1893-94, about Rx. 12,000,000 are for the pay, food, and pensions of the army. Large economies in military expenditure can, I believe, only be effected by cutting down the numbers of the army, or by diminishing its pay, or by depleting our reserves of stores. A diminution of the pay of the army is out of the question. We shall be fortunate if we are not compelled to increase it before we are much older. I should be sorry to be a party to the depletion of our reserves of stores, and I trust that such a course will never find favour. It seems to follow that, if India is unable to bear the present military expenditure, we shall have to consider whether the strength of the army is greater than is absolutely necessary for the safety of the country. I for one am not prepared to admit this.

"I therefore greatly doubt whether we shall find it possible to make large reductions in our military expenditure, although we must do all in our power to resist further attempts to increase it. Two years hence our special defences will, as I said just now, it is to be hoped, be completed, and our military expenditure thereby reduced by some 50 lakhs per annum. We shall spare no pains to economise in other directions, but I wish to avoid holding out expectations which we may be unable to fulfil. I can, however, assure the Council that the Government of India desires, as earnestly as Sir Griffith Evans does, to avoid a recurrence of exceptional expenditure on expeditions, or on any other military objects the necessity of which is any degree open to question.

"There is one other matter as to which I must add a few words. It is that to which reference has been made by the honourable Mr. Stevens and the honourable Dr. Lethbridge. I am not at all surprised that they should have mentioned it, or that they should have reminded the Council of the grievous hardship to which European officers in the services of the Government of India have lately been subjected owing to the rapid fall of exchange which has taken place during the last two years. Nor have I any complaint to make of the honourable Mr. Stevens's account of what passed when, at the end of January, I had the honour of receiving, at Government House, a deputation from the Services. I then stated that the Secretary of State had left us in no doubt as to the sympathy with which Her Majesty's Government regarded their case. I said that we could not expect the sufferers to tolerate, for an indefinite period, the distress which they had borne with so much self-command for some time past, and I expressed my hope that the time was approaching when we should be able to meet, in a just and reasonable manner, the claims which the deputation had urged upon me. When I uttered these words, I certainly expected

that, by the time the Budget Statement would be made, the suspense to which I referred would have been terminated, and I looked forward to including in our financial arrangements for the coming year suitable provision, either of a temporary or permanent character, to meet the case of the Services. I feel no doubt that those expectations were shared by our officers, and that it was generally, and I must say not unreasonably, anticipated that the Budget Statement would contain some specific engagement as to their case. If no provision has been made by my honourable friend, I trust that the omission will not be regarded as an indication that we desire to shirk the question, or to postpone its consideration for a day longer than we can help. As a matter of fact, the Government of India has, since the deputation was received, submitted to the Secretary of State specific proposals with this object, and suggested to him that provision for meeting those proposals should be made in the Budget.

"I have been authorised by His Lordship to make public in his own words the reasons for which he has found it impossible to sanction the necessary provision being made in the Budget. He telegraphed to us on the 7th of March as follows:—

> "'I greatly regret losses fallen on European officers, and am prepared to give consideration to any measures suggested by you for remedying grievances which you represent, but it is impossible to determine what measures should be taken, apart from the questions now before me with respect to the currency, decision upon which cannot be much longer delayed, but which cannot be expected before the Budget.'

"That is how the case of the Services stands, and I think it will be evident to honourable Members that it is beyond our power, for the present, to do more than has been already done."

The Council adjourned *sine die*.

J. M. Macpherson,
Officiating Secretary to the Government of India,
Legislative Department.

Calcutta, 4 April 1893.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
31 January 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

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RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 30th September 1892, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 September 1892.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,123,267	1
India 3 per Cent. Stock	3 „	511,576	2
India Debentures	3¼ „	32,500	3
Ditto	3¼ „	26,228	4
East Indian Railway Debenture Stock	4½ „	32,302	5
Eastern Bengal Railway Debenture Stock	4 „	6,973	6
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	7
Oude and Rohilkund Railway Debentures	3½ „	48,173	8
South Indian Railway Debenture Stock	4½ „	9,562	9
South Indian Railway Debentures	3½ „	11,728	10
Ditto ditto	3¼ „	5,098	11
	£.	1,815,101	
LOANS NOT BEARING INTEREST.			
India 4 per Cent. Stock	-	-	12
East India Bonds	-	-	13
India 5 per Cent. Stock	-	-	14
East Indian Railway Debenture	-	-	15

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£. s. d.	£. s. d.	£. s. d.
India Debt created to 31st March 1892	7,123,978 2 11		
India Debt created during the Half-year ended 30th September 1892 (part of 1,300,000 *l.*)	347,505 12 10		
£.	7,471,483 15 9		
Sum received in respect thereof to 31st March 1892		7,029,748 11 2	
Sum received in respect thereof during the Half-year ended 30th September 1892		335,759 18 8	
			7,365,508 9 10
Sums advanced to Railway Companies :—			
Bengal Central Railway Company		500,000 – –	
Bengal-Nagpur Railway Company		2,600,000 – –	
Indian Midland Railway Company		1,345,000 – –	
Southern Mahratta Railway Company		2,054,900 – –	
South Indian Railway Company		630,480 6 11	
			7,130,380 6 11
Balance unappropriated on 30th September 1892 £.			235,128 2 11

* Of this sum, 770,300 *l.* was required for the discharge of Oude and Rohilkund Railway Debentures, 150,000 *l.* for the discharge of South Indian Railway Debentures, and 335,760 *l.* for advances to Railway Companies.

‡ Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,364 *l.* 1 *s.* 7 *d.* towards the redemption of debt incurred in excess of money raised.

India Office,
1 October 1892.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1892.	Amount of Debt incurred during the Half-year ended 30 September 1892.	Moneys raised during the Half-year ended 30 September 1892.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1892.	Amount of Debt outstanding on 30 September 1892.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,201,423	-	-	43,942 † 4,966 ‡	64,152,515
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	33,455,079	1,300,000	*1,256,060* *	-	34,755,079
3	16th August 1896	2,000,000	-	-	-	2,000,000
4	16th August 1893	1,614,000	-	-	-	1,614,000
5		1,435,650	-	-	-	1,435,650
6		348,666	-	-	-	348,666
7	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	-	-	-	384,700
8	1,000,000 *l.* - 1st April - 1892 155,000 *l.* - 16th May - 1892 615,300 *l.* - 4th June - 1892 303,000 *l.* - 16th August 1893 426,000 *l.* - 1st October - 1893	2,499,300	-	-	1,770,300	729,000
9		425,000	-	-	-	425,000
10	150,000 *l.* - 1st July - 1892 520,200 *l.* - 1st July - 1893	670,200	-	-	150,000	520,200
11	1st July 1896	313,700	-	-	-	313,700
	TOTAL DEBT in ENGLAND bearing Interest	107,347,718	1,300,000	-	1,969,208	106,678,510
12	10th October 1888	25,440	-	-	284	25,156
13	On presentation of the Bonds	20,917	-	-	-	20,917
14	5th July 1880	9,968	-	-	-	9,968
15	On presentation of the Debenture	100	-	-	-	100
	TOTAL DEBT in ENGLAND not bearing Interest	56,425	-	-	284	56,141
	TOTAL DEBT in ENGLAND - - - £.	107,404,143	1,300,000	-	1,969,492	106,734,651

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of liabilities charged on the Revenues of India :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock -	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee -	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock -	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock -	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued -	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 31st March 1892 :						
India 4 and 3½ per Cent. Stocks -	478,426 14 5	1,963 5 3	20,527 8 7	1,513 9 -	173,926 12 7	676,357 9 10
† India Debt purchased and cancelled during the Half-year ended 30th September 1892 :						
India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof -	17,908 17 -	107 6 4	1,501 12 1	64 16 2	13,171 4 5	43,941 14 8
India 3½ per Cent. Stock purchased with 12,054 *l.* 19 *s.* 1 *d.*, being Interest on the amounts standing to the credit of the Funds -	7,947 5 7	32 17 9	346 19 3	24 13 7	2,836 2 8	
India Debt purchased and cancelled -	504,282 17 -	2,103 9 4	22,375 19 11	1,602 18 9	189,933 19 6	720,299 4 6
Balance of India Debt issued as above, outstanding on 30th September 1892 :						
India 3½ per Cent. Stock (*a*) - £.12,198,657 2 8 India 3 per Cent. Stock - - 248,548 1 2 India 4 per Cent. Rupee Debt - 10,675 - - £.	7,072,742 4 10	78,661 16 8	518,678 7 5	66,110 8 4	4,721,687 6 7	12,457,880 3 10

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

THOS. W. KEITH,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed*,
2 *February* 1893.

[*Price* ½ *d.*]

18. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
6 April 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
10 *April* 1893.

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JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., 104, Grafton Street, Dublin.

RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 31st March 1893, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 31 March 1893.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,122,406	1
India 3 per Cent. Stock	3 „	521,326	2
India Debentures	3½ „	32,500	3
Ditto	3¼ „	26,228	4
East Indian Railway Debenture Stock	4½ „	32,302	5
Eastern Bengal Railway Debenture Stock	4 „	6,973	6
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	7
Oude and Rohilkund Railway Debentures	3½ „	12,757	8
South Indian Railway Debenture Stock	4½ „	9,562	9
South Indian Railway Debentures	3½ „	9,103	10
Ditto - ditto	3¼ „	5,098	11
	£.	1,785,949	
LOANS NOT BEARING INTEREST.			
India 5 per Cent. Stock	-	-	12
India 4 per Cent. Stock	-	-	13
East India Bonds	-	-	14
East Indian Railway Debenture	-	-	15

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£.	s.	d.	£.	s.	d.
India Debt created to 31st March 1893				£. 7,471,483. 15. 9.		
Sum received in respect thereof to 31st March 1893						
				7,365,508	9	10
Sums advanced to Railway Companies :—						
Bengal Central Railway Company	500,000	–	–			
Bengal-Nagpur Railway Company	2,700,000	–	–			
Indian Midland Railway Company	1,345,000	–	–			
Southern Mahratta Railway Company	2,129,900	–	–			
South Indian Railway Company	630,480	6	11			
				7,305,380	6	11
Balance unappropriated on 31st March 1893 - - - £.				60,128	2	11

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,451 *l.* 13 *s.* 2 *d.* towards the redemption of debt incurred in excess of money raised.

India Office,
1 April 1893.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1892.	Amount of Debt incurred during the Half-year ended 31 March 1893.	Moneys raised during the Half-year ended 31 March 1893.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1893.	Amount of Debt outstanding on 31 March 1893.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,152,515	-	-	44,748 * 5,080 †	64,102,687
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	34,755,079	-	-	-	34,755,079
3	16th August 1896	2,000,000	-	-	-	2,000,000
4	16th August 1898	1,614,000	-	-	-	1,614,000
5		1,435,650	-	-	-	1,435,650
6		348,666	-	-	-	348,666
7	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	-	-	-	384,700
8	303,000 *l.* - - - - 16th August 1893 426,000 *l.* - - - - 1st October - 1893	729,000	-	-	-	729,000
9		425,000	-	-	-	425,000
10	1st July 1893	520,200	-	-	-	520,200
11	1st July 1896	313,700	-	-	-	313,700
	TOTAL DEBT in ENGLAND bearing Interest	106,678,510	-	-	49,828	106,628,682
12	5th July 1880	9,968	-	-	400	9,568
13	10th October 1888	25,156	-	-	656	24,500
14	On presentation of the Bonds	20,917	-	-	-	20,917
15	On presentation of the Debenture	100	-	-	-	100
	TOTAL DEBT in ENGLAND not bearing Interest	56,141	-	-	1,056	55,085
	TOTAL DEBT in ENGLAND - £.	106,734,651	-	-	50,884	106,683,767

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					TOTAL.
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of liabilities charged on the Revenues of India :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 30th September 1892 : India 4 and 3½ per Cent. Stocks	504,282 17 -	2,103 9 4	22,375 19 11	1,602 18 9	189,933 19 6	720,299 4 6
India Debt purchased and cancelled during the Half-year ended 31st March 1893 :						
India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof	18,049 15 9	108 3 2	1,513 8 6	64 8 8	13,095 5 4	44,748 - 2
India 3½ per Cent. Stock purchased with 12,828 *l.* 15 *s.* 7 *d.*, being Interest on the amounts standing to the credit of the Funds	8,377 14 4	35 4 2	377 10 -	26 8 3	3,100 7 -	
India Debt purchased and cancelled	530,710 7 1	2,246 16 8	24,266 18 5	1,693 10 8	206,129 11 10	765,047 4 8
Balance of India Debt issued as above, outstanding on 31st March 1893 :						
India 3½ per Cent. Stock (*a*) - £.12,153,909 2 6 India 3 per Cent. Stock - - 248.548 1 2 £. India 4 per Cent. Rupee Debt - 10,675 - -	7,046,314 14 9	78,518 9 4	516,787 8 11	66,019 16 5	4,705,491 14 3	12,413,132 3 8

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

THOS. W. KEITH,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
10 *April* 1893.

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267. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
2 November 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1893.

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90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 30th September 1893, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 September 1893.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,121,535	1
India 3 per Cent. Stock	3 „	521,326	2
India Debentures	3½ „	32,500	3
Ditto	3½ „	26,228	4
East India Bonds (issued temporarily)	4½, 3½, and 3 per cent.	-	5
East Indian Railway Debenture Stock	4½ per cent.	32,302	6
Eastern Bengal Railway Debenture Stock	4 „	6,973	7
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	8
Oude and Rohilkund Railway Debentures	3½ „	16,727	9
South Indian Railway Debenture Stock	4½ „	9,562	10
South Indian Railway Debentures	3½ „	9,103	11
Ditto - ditto	3½ „	5,098	12
	£.	1,789,048	
LOANS NOT BEARING INTEREST.			
India 5 per Cent. Stock	-	-	13
India 4 per Cent. Stock	-	-	14
East India Bonds	-	-	15
East Indian Railway Debenture	-	-	16

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£. s. d.	£. s. d.	£. s. d.
India Debt created to 31st March 1893	7,471,483 15 9		
India Debt created during the Half-year ended 30th September 1893 (part of 1,300,000*l.*)	32,685 16 1		
£.	7,504,169 11 10		
Sum received in respect thereof to 31st March 1893		7,365,508 9 10	
Sum received in respect thereof during the Half-year ended 30th September 1893		32,218 12 3	7,397,727 2 1
Sums advanced to Railway Companies :—			
Bengal Central Railway Company		500,000 - -	
Bengal-Nagpur Railway Company		2,760,000 - -	
Indian Midland Railway Company		1,345,000 - -	
Southern Mahratta Railway Company		2,129,900 - -	
South Indian Railway Company		630,480 6 11	7,365,380 6 11
Balance unappropriated on 30th September 1893 - - - £.			32,346 15 2

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,540*l.* 2*s.* 11*d.* towards the redemption of debt incurred in excess of money raised.

‡ Of this sum 729,000*l.* was required for the discharge of Oude and Rohilkund Railway Debentures, 520,200*l.* for the discharge of South Indian Railway Debentures, and 32,219*l.* for advances to Railway Companies.

‖ Money raised in consequence of the failure for a time to sell Bills on India.

India Office,
2 October 1893.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1893.	Amount of Debt incurred during the Half-year ended 30 September 1893.	Moneys raised during the Half-year ended 30 September 1893.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1893.	Amount of Debt outstanding on 30 September 1893.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,102,687	- -	- -	44,857 * 5,071 †	64,052,759
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	34,755,079	1,300,000	*1,281,419* ‡	- -	36,055,079
3	16th August 1896	2,000,000	- -	- -	- -	2,000,000
4	16th August 1898	1,614,000	1,361,000	*1,361,000* ‖	- -	2,975,000
5		- -	500,000	*500,000* ‖	- -	500,000
6		1,435,650	- -	- -	- -	1,435,650
7		348,666	- -	- -	- -	348,666
8	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	- -	- -	- -	384,700
9	303,000 *l.* - - - - 16th August 1893 426,000 *l.* - - - - 1st October - 1893	729,000	- -	- -	303,000	426,000
10		425,000	- -	- -	- -	425,000
11	1st July 1893	520,200	- -	- -	520,200	- -
12	1st July 1896	313,700	- -	- -	- -	313,700
	TOTAL DEBT in ENGLAND bearing Interest	106,628,682	3,161,000	- -	873,128	108,916,554
13	5th July 1880	9,568	- -	- -	- -	9,568
14	10th October 1888	24,500	- -	- -	1,000	23,500
15	On presentation of the Bonds	20,917	- -	- -	- -	20,917
16	On presentation of the Debenture	100	- -	- -	- -	100
	TOTAL DEBT in ENGLAND not bearing Interest	55,085	- -	- -	1,000	54,085
	TOTAL DEBT in ENGLAND - - - £.	106,683,767	3,161,000	- -	874,128	108,970,639

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					TOTAL.
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of liabilities charged on the Revenues of India :						
India 4 per Cent. Stock	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 31st March 1893 :						
India 4 and 3½ per Cent. Stocks	530,710 7 1	2,346 16 8	24,266 18 5	1,693 10 8	206,129 11 10	765,047 4 8
* India Debt purchased and cancelled during the Half-year ended 30th September 1893 :						
India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof	17,705 15 8	106 2 -	1,484 11 7	64 - 7	13,012 9 3	44,856 17 8
India 3½ per Cent. Stock purchased with 13,610 *l.* 15 *s.* - *d.*, being Interest on the amounts standing to the credit of the Funds	8,694 16 4	37 1 2	403 - 1	27 5 10	3,321 15 2	
India Debt purchased and cancelled	557,110 19 1	2,389 19 10	26,154 10 1	1,784 17 1	222,463 16 3	809,904 2 4
Balance of India Debt issued as above, outstanding on 30th September 1893 :						
India 3½ per Cent. Stock (*a*) - £.12,109,052 4 10 India 3 per Cent. Stock - - 248,548 1 2 India 4 per Cent. Rupee Debt - 10,675 - - £.	7,019,914 2 9	78,375 6 2	514,899 17 3	65,928 10 -	4,689,157 9 10	12,368,275 6 -

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

E. R. CAVE-BROWNE,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed*,
3 *November* 1893.

[*Price* ½ *d.*]

433. *Under* 1 *oz.*

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
31 January 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & CO., 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1892.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1892.	Amount of Debt incurred during the Half-year ended 30 September 1892.	Moneys raised during the Half-year ended 30 September 1892.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1892.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1892.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878 - - - - - - - -	4½ „	16,668	At 3 months' notice from or after 15 June 1893.	740,810	- -	- -	- -	740,810	- -	669,850	70,960
Transfer Loan of 1879, 4½ per Cent. portion - -	4½ „	256,185	- ditto - - ditto - -	11,386,007	- -	- -	21,580	11,407,587	- -	10,074,620	1,332,967
			TOTAL of 4½ per Cent. Loans - - - Rx.	13,126,817	- -	- -	21,580	13,148,397	- -	10,744,470	2,403,927
Transfer Loan of 1879, 7 *s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	559	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33 - - - - - - -	4 per cent.	14,304	At 3 months' notice - - -	715,211	- -	- -	- -	715,211	29	2,062	713,120
Loan of 1835–36 - - - - - - -	4 „	34,494		1,724,690	- -	- -	- -	1,724,690	- -	75,330	1,649,360
Loan of 1842–43 - - - - - - -	4 „	541,251		27,062,570	- -	- -	1,107,560	28,170,130	- -	843,350	27,326,780
Loan of 1854–55 - - - - - - -	4 „	290,997		14,549,840	3	*3	11,231,897	25,781,740	- -	668,180	25,113,560
Transfer Loan of 1 May 1865 - - - -	4 „	677,790		33,889,521	15	*15	1,114,795	35,004,331	- -	1,017,120	33,987,211
Reduced Loan of 16 January 1879 - - -	4 „	127,261		6,363,050	- -	- -	- -	6,363,050	- -	124,640	6,238,410
Promissory Notes for Mysore Family - - -	4 „	1,015	No date specified - - -	50,752	- -	- -	- -	50,752	- -	- -	50,752
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
East Indian Railway Commuted Stock - - -	4 „	116	At 3 months' notice - - -	5,800	- -	- -	- -	5,800	- -	350	5,450
Gwalior Loan of 1887 - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - - Rx.	89,361,434	18	*18*	13,454,252	102,815,704	29	2,731,032	100,084,643

Loan of 1853–54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	21	At 3 months' notice	1,070	- -	- -	- -	1,070	- -	240	830
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,710	- -	- -	- -	1,710	- -	10	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	121	At 3 months' notice from or after 31 December 1904.	6,070	- -	- -	250	6,320	- -	270	6,050
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,544	- ditto - - ditto - -	77,180	- -	- -	270	77,450	- -	- -	77,450
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	520	86,550	- -	520	86,030
Stock Notes	4	„	29	20 years from date of issue	1,433	- -	- -	- -	1,433	43	230	1,160
		Rx.	2,085,802	TOTAL DEBT IN INDIA bearing Interest Rx.	102,650,194	18	*18*	13,476,352	116,126,564	72	13,476,252	102,650,240
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854					1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					3,130	- -	- -	- -	3,130	600	- -	2,530
5 per Cent. Loan of 1856-57					5,910	- -	- -	- -	5,910	100	- -	5,810
5 per Cent. Loan of 1825–26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841–42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854–55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem					630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824–25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828–29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					13,520	- -	- -	- -	13,520	200	100	13,220
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					1,680	- -	- -	- -	1,680	1,350	- -	330
				TOTAL DEBT IN INDIA not bearing Interest Rx.	42,123	- -	- -	- -	42,123	2,250	100	39,773
				TOTAL DEBT IN INDIA - Rx.	102,692,317	18	*18*	13,476,352	116,168,687	2,322	13,476,352	102,690,013

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
4 January 1893.

R. Logan,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1892, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1893.

[*Price* ½ *d.*]

19. *Under* 1 *oz.*

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
21 June 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

287.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 October 1892.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1892.	Amount of Debt incurred during the Half-year ended 31 March 1893.	Moneys raised during the Half-year ended 31 March 1893.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1893.	Transferred to other Loans.	Amount of Debt outstanding on 31 March 1893.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878 - - - - - - - -	4½ „	1,597	At 3 months' notice from or after 15 June 1893.	70,960	- -	- -	- -	70,960	- -	11,110	59,850
Transfer Loan of 1879, 4½ per Cent. portion - -	4½ „	29,992	- ditto - - ditto - -	1,332,967	- -	- -	- -	1,332,967	- -	37,970	1,294,997
			TOTAL of 4½ per Cent. Loans - - - Rx.	2,403,927	- -	- -	- -	2,403,927	- -	49,080	2,354,847
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	559	At 3 months' notice from or after 15 June 1893.	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33 - - - - - - - -	4 per cent.	14,262	At 3 months' notice - - -	713,120	- -	- -	- -	713,120	31	16,876	696,213
Loan of 1835–36 - - - - - - - -	4 „	32,987		1,649,360	- -	- -	- -	1,649,360	- -	19,070	1,630,290
Loan of 1842–43 - - - - - - - -	4 „	546,536		27,326,780	- -	- -	616,690	27,943,470	- -	529,100	27,414,370
Loan of 1854–55 - - - - - - - -	4 „	502,271		25,113,560	- -	- -	494,610	25,608,170	- -	500,250	25,107,920
Transfer Loan of 1 May 1865 - - - -	4 „	679,744		33,987,211	5	*5	738,846	34,726,062	- -	555,410	34,170,652
Reduced Loan of 16 January 1879 - - -	4 „	124,768		6,238,410	- -	- -	- -	6,238,410	- -	179,010	6,059,400
Promissory Notes for Mysore Family - - -	4 „	1,015	No date specified - - -	50,752	- -	- -	- -	50,752	- -	600	50,152
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Railway Loan from Nawab of Rampur - - -	4 „	- -	At 1 year's notice after 25 years	- -	250,000	*250,000*	- -	250,000	- -	- -	250,000
East Indian Railway Commuted Stock - - -	4 „	109	At 3 months' notice - - -	5,450	- -	- -	- -	5,450	- -	- -	5,450
Gwalior Loan of 1887 - - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - - Rx.	100,084,643	250,005	*250,005*	1,850,146	102,184,794	31	1,800,316	100,384,447

Loan of 1853-54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	17	At 3 months' notice	830	- -	- -	- -	830	- -	20	810
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,700	- -	- -	- -	1,700	- -	- -	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	121	At 3 months' notice from or after 31 December 1904.	6,050	- -	- -	20	6,070	- -	170	5,900
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,549	- ditto - - ditto - -	77,450	- -	- -	170	77,620	- -	- -	77,620
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes	4	„	23	20 years from date of issue	1,160	- -	- -	- -	1,160	15	50	1,095
		Rx.	2,058,997	TOTAL DEBT IN INDIA bearing Interest Rx.	102,650,240	250,005	*250,005*	1,850,336	104,750,581	46	1,849,636	102,900,899
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854				- Ordered to be paid off -	1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					2,530	- -	- -	- -	2,530	600	- -	1,930
5 per Cent. Loan of 1856-57					5,810	- -	- -	- -	5,810	120	- -	5,690
5 per Cent. Loan of 1825-26					4,939	- -	- -	- -	4,939	- -	- -	4,939
5 per Cent. Loan of 1841-42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854-55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem					630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824-25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					13,220	- -	- -	- -	13,220	1,700	700	10,820
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	- -	- -	225
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					330	- -	- -	- -	330	- -	- -	330
				TOTAL DEBT IN INDIA not bearing Interest Rx.	39,773	- -	- -	- -	39,773	2,420	700	36,653
				TOTAL DEBT IN INDIA - Rx.	102,690,013	250,005	*250,005*	1,850,336	104,790,354	2,466	1,850,336	102,937,552

* Difference received in cash to make up an even hundred.

Comptroller General's Office, Calcutta,
30 May 1893.

Stephen Jacob,
Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1893.

[*Price* ½ *d.*]

287. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
12 February 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

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496.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1893.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1893.	Amount of Debt incurred during the Half-year ended 30 September 1893.	Moneys raised during the Half-year ended 30 September 1893.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1893.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1893.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878	4½ „	1,347	14 October 1893	59,850	- -	- -	- -	59,850	50	370	59,430
Transfer Loan of 1879, 4½ per Cent. portion	4½ „	29,137	14 October 1893	1,294,997	- -	- -	260	1,295,257	1,900	11,340	1,282,017
			TOTAL of 4½ per Cent. Loans Rx.	2,354,847	- -	- -	260	2,355,107	1,950	11,710	2,341,447
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	635	At 3 months' notice	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33	4 per cent.	13,924	At 3 months' notice	696,213	- -	- -	- -	696,213	15	1,190	695,008
Loan of 1835–36	4 „	32,606	At 3 months' notice	1,630,290	- -	- -	- -	1,630,290	- -	28,400	1,601,890
Loan of 1842–43	4 „	548,287	At 3 months' notice	27,414,370	- -	- -	945,890	28,360,260	- -	834,720	27,525,540
Loan of 1854–55	4 „	502,158	At 3 months' notice	25,107,920	- -	- -	735,510	25,843,430	- -	808,000	25,035,430
Transfer Loan of 1 May 1865	4 „	683,413	At 3 months' notice	34,170,652	- -	- -	1,075,110	35,245,762	- -	948,330	34,297,432
Reduced Loan of 16 January 1879	4 „	121,188	At 3 months' notice	6,059,400	- -	- -	- -	6,059,400	- -	124,420	5,934,980
Promissory Notes for Mysore Family	4 „	1,003	No date specified	50,152	- -	- -	- -	50,152	- -	- -	50,152
Railway Loan from Maharajah Scindia	4 „	30,000	Perpetual	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Railway Loan from Nawab of Rampur (raised 1892)	4 „	5,000	At 1 year's notice after 25 years	250,000	- -	- -	- -	250,000	- -	- -	250,000
East Indian Railway Commuted Stock	4 „	109	At 3 months' notice	5,450	- -	- -	- -	5,450	- -	- -	5,450
Gwalior Loan of 1887	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans Rx.	100,384,447	- -	- -	2,756,510	103,140,957	15	2,745,060	100,395,882

Loan of 1853-54	3½	„	913	At 3 months' notice	52,180	- -	- -	- -	52,180	- -	- -	52,180
Loan of 1893-94	3½	„	- -	- - ditto	- -	*3,369,100	*3,240,311*	- -	3,369,100	- -	- -	3,369,100
				Total of 3½ per Cent. Loans Rx.	52,180	3,369,100	*3,240,311*	- -	3,421,280	- -	- -	3,421,280
Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	16	At 3 months' notice	810	- -	- -	- -	810	- -	100	710
Debenture Loan for Muttra and Hathras Railway	4	„	34	At 1 year's notice from or after 31 March 1904.	1,700	- -	- -	- -	1,700	- -	- -	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	118	At 3 months' notice from or after 31 December 1904.	5,900	- -	- -	100	6,000	- -	230	5,770
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,552	- ditto - - ditto	77,620	- -	- -	230	77,850	- -	- -	77,850
				Total of Railway Debenture Loans Rx.	86,030	- -	- -	330	86,360	- -	330	86,030
Stock Notes	4	„	22	20 years from date of issue	1,095	- -	- -	- -	1,095	29	- -	1,066
		Rx.	2,063,962	Total Debt in India bearing Interest Rx.	102,900,899	3,369,100	*3,240,311*	2,757,100	109,027,099	1,994	2,757,100	106,268,005
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854				Ordered to be paid off	1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60					1,930	- -	- -	- -	1,930	200	- -	1,730
5 per Cent. Loan of 1856-57					5,690	- -	- -	- -	5,690	- -	- -	5,690
5 per Cent. Loan of 1825-26					4,939	- -	- -	- -	4,939	107	- -	4,832
5 per Cent. Loan of 1841-42					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854-55 for Public Works					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem					630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881					150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824-25					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828-29					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870					10,820	- -	- -	- -	10,820	150	- -	10,670
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					225	- -	- -	- -	225	100	- -	125
4 per Cent. Debenture Loan for Ghazipur and Dildarnagur Railway.					330	- -	- -	- -	330	- -	- -	330
				Total Debt in India not bearing Interest Rx.	36,653	- -	- -	- -	36,653	557	- -	36,096
				Total Debt in India - Rx.	102,937,552	3,369,100	*3,240,311*	2,757,100	109,063,752	2,551	2,757,100	106,304,101

* This is the portion of the principal paid up to the 30th September 1893 of the 3½ per Cent. Loan of Rx. 3,500,000 issued in August 1893, in order to provide funds for the construction of Public Works, &c.

Comptroller General's Office, Calcutta,
3 January 1894.

Stephen Jacob,
Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1893, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

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FROM THE GOVERNMENT OF INDIA TO THE SECRETARY OF STATE FOR INDIA. No. 172 (Military), dated the 2nd November 1892.

My Lord,

We addressed Lord Cross in our Military Despatch, No. 87, of the 1st June 1888, on the subject of the administrative organisation of the Indian Army, and we urged on his Lordship in the strongest manner, that the abolition of what then remained of the presidential system should no longer be deferred. Lord Cross telegraphed to us on the 8th August 1888, that in order to enable him to come to a definite conclusion, it was essential that he should first have, in a complete and fully detailed form, a draft of the order which we should issue giving effect to the measure, and also a draft of the orders to be thereon issued by the Commander-in-Chief for all arrangements in minute detail, as to postings, divisional staff, distribution of regiments and officers, &c., for all four Army Corps, with especial reference to the division of the Bengal Army into two distinct armies.

2. These instructions we complied with in our Despatch, No. 191, of the 15th October 1888, and in his reply No. 110, dated the 30th May 1889, Lord Cross expressed his recognition of the thorough completeness of the draft general order prepared, but said he was unable at that time to have recourse to the Imperial legislation necessary in order to give effect to any measure for the formal withdrawal of the armies of Madras and Bombay from the direct control of those Governments. Although his Lordship was unable to enter upon the larger question of military reorganisation, he did not ignore the inconveniences which had been found to arise, especially in time of war, from the divided contro lexercised over the several component parts of Her Majesty's forces in India. Lord Cross was therefore prepared to agree to the amalgamation of the Commissariat Transport Departments and the Clothing Departments, while he suggested that most of the communications connected with discipline and equipment should be made by the Commanders-in-Chief, Madras and Bombay, direct to the Commander-in-Chief in India, who might also be brought personally into communication with those officers and with the troops under their command, by his presence at local camps of instruction, &c.

3. The measures detailed in the preceding paragraph were carried into effect, but in Despatch No. 126 of the 5th July 1889, we pointed out that four successive Governments of India had supported the proposals which were put forward by the Indian Army Organisation Commission of 1879, and we expressed our conviction that it would be a misfortune of the greatest moment if this amendment of the military administration, which we considered to be essential to the Army in this country, should not be carried out in the present breathing time of peace, and if the change desired were to be postponed until the disastrous experience of war should force upon Her Majesty's Government the necessity of effecting this most necessary reform of the Indian Army system. We concluded that despatch with the earnest hope that Lord Cross might be able before long to undertake the necessary legislation, which we were assured did not need to be of an extensive character.

4. In our Despatch, No. 115, of the 5th June 1890, we recognized that it was too late at that period of the session for any legislation to be undertaken, and we expressed our deep regret at this because the more we considered the present system of army administration, the more firmly were we convinced of its unsuitability for the conduct of military operations. This last despatch dealt, however, more especially with the transfer of the Burma command to the Commander-in-Chief in India; but in paragraph 10 we explained that if the Burma command were placed under the Commander-in-Chief in India, there might be an apparent departure from the arrangements recommended in 1888 for the distribution of the Indian Armies into four separate commands.* We also explained that our proposals of 1888 were based on conclusions accepted in 1881 and thenceforward continually pressed on Her Majesty's Government, and that it was

* Punjab, Hindustan, Bombay, Madras.

necessary that we should follow those lines in our General Order. We indicated that events, which included the extension of British influence in Baluchistan and the adjoining districts, the annexation of Upper Burma and the complete alteration of the political and military situation on the north-west frontier, would be sufficient justification for modifying our original proposals, and for contemplating the division of the Indian Empire, for military purposes, into more than four commands. But we pointed out that such a modification involved no change in the principle of unity of administration and simplification of procedure by which all measures of army reform should be governed.

5. The question whether it would be possible to repeat the exact recommendations which we made in 1888 for the division of the Army in India into four commands, has received our anxious attention. In our Despatch, No. 118, of the 9th August 1892, we have recommended that the Burma command should be transferred to the administrative control of the Commander-in-Chief in India and the Government of India. Assuming that this proposal is accepted, we now again desire to lay before Her Majesty's Government the question of the withdrawal of the connection of the Civil Governments of Madras and Bombay with the armies serving in those Presidencies, and to indicate how far the development of events has rendered necessary a modification of the original proposals.

6. The circumstances under which the Indian Army, and especially the Bengal portion of it, was reconstituted after the mutiny, will be within the recollection of those who are acquainted with its past history. One lesson to be learnt from the mutiny, apart from the necessity of maintaining a due proportion of British troops in India, was the danger of allowing any one part of the army to attain a vastly preponderating strength over the others. Accordingly, the Bengal Army was reconstituted in practically two separate bodies, one comprising the old Hindustani element, mainly of high caste Hindus, but reduced in strength, with the addition of levies of men of low caste; the other created out of the Punjabi levies which had been raised to put down and overpower the mutinous Bengal sepoy. The value of the Madras Army as an independent body, separate from the Bengal Army, was recognized as a factor in the maintenance of internal order.

7. The Bombay Army was by no means so entirely different from that of Bengal as the Madras Army. The latter hardly contained a single soldier from Upper India. In recruiting for the Bombay Army, on the other hand, endeavours had been made to obtain as large a part as possible from the more warlike classes of Upper India. The practice has been officially recognized to a certain extent, and a fixed proportion of sepoys in every regiment, styled "foreigners" in the Bombay regulations, may under those regulations be recruited from Upper India. But this fixed proportion was in many regiments largely exceeded. A not unnatural result of this was the extension of the mutiny to a portion of the Bombay Army, which at one time threatened to extend further than it actually did, and rendered that army a less valuable instrument for restoring peace to India and maintaining it in the settled districts, than was the Madras Army. This defect of a composition too similar to that of the Bengal Army still exists in the Bombay Army, notwithstanding that the consistent policy of the Government of India has been to maintain a limit on the extent to which the latter army recruits from Upper India.

8. Although the Bengal Army as reconstituted in 1861, after the mutiny, consisted of two distinct parts, Hindustani and Punjabi, these parts were gradually brought into close contact with each other; the Hindustani regiments were distributed over the whole Presidency, and Punjab regiments were employed in Bengal and the North-Western Provinces. This practice was opposed to the policy which had been recommended in forcible terms by various authorities, notably by Lord Lawrence, who strongly insisted on the importance of keeping each part of the army during peace time in its own country, first, because military service not too remote from his home was much more popular with the sepoy than service at a distance and in a climate to which he was unaccustomed, but still more because, if troops were much brought together in peace time, class feeling and *esprit de corps* would become stronger than natural race antagonisms; whereas, if the two classes were kept apart, then, should one of them show signs of wavering in its loyalty, the other might be trusted to come in as a foreign and to a certain extent antagonistic body, and overawe it, as happened in the mutiny, which the Punjab troops so effectively assisted the British troops in putting down. Of late years, this principle of segregation has been more carefully observed, and at the present time

the Hindustani and Punjabi troops, with the exception of a few battalions, chiefly serve within the areas which embrace their recruiting grounds.

9. The Indian Army, therefore, as reconstituted after the mutiny, was composed of four separate bodies of nearly equal strength; to these must be added the Punjab Frontier Force, of sixteen regiments,* till 1885 under the orders of the Punjab Government. As this force, however, was composed, with the exception of its single Gurkha battalion, of very much the same material as the Punjab regiments of the Bengal Army, it followed that the Punjabi element, on the whole, preponderated over the rest. If we consider its better material, the Punjabi portion of the Indian Army was greatly the strongest of the four. This inequality was further increased by the reductions made in 1861 and subsequent years, in the Madras Army.

10. The Army Organization Commission of 1879 dwelt strongly on the importance of maintaining the segregation of the Indian armies, and endeavoured, as far as possible, to reconcile the conflicting conditions of maintaining an equilibrium of strength between the different components, and yet of improving the fighting efficiency of the army by reducing the least warlike element in it. The Government of India, when dealing in 1881 with the report of the Commission, struck the mean between their proposals and the maintenance of the then existing state of things. The subsequent changes, however, and the necessity confronting us of providing an efficient force for service against an European enemy beyond the frontier, have led to an increase of regiments of the northern races, and to a diminution of those portions of the army which are recruited from Hindustan, the Deccan, and Southern India, while at the same time a counterpoise has been effected by an increase to the numbers of Gurkhas, who are of a different nationality from the rest of the army, and are, to a certain extent, kept apart from the others during peace time.

11. Meanwhile, the reform of the military administration, which has been advocated for so many years, and under which the Indian armies would be organized in four bodies, each with a separate commander and staff, all under the direct orders of the Commander-in-Chief in India, has been nearly carried to a conclusion. All the Army Departments, except the Medical Department, have been brought directly under the Supreme Government, and the concern of the Governments of Madras and Bombay with their respective armies has been much diminished; in fact, little remains to be done but the formal separation of the Bengal Army into two parts, with commanders and staff, to take the direct administration of them, when the Commander-in-Chief in India would assume the general administration of the whole Indian Army, relinquishing the detailed charge of any particular portion of it.

12. But the march of events has already outstepped the movement of administrative reform, and the arrangements proposed in 1881, and pressed upon Her Majesty's Government in successive years, and lately carried out to the extent above mentioned, are no longer exactly appropriate to the state of things with which we have to deal. The expansion of the Empire and its advance beyond its old limits involve the necessity of enlisting in our service the people of the new countries which have come under our rule. This is merely to pursue the policy which has always been followed in the past, of improving the quality of the army as new and better recruiting fields were opened up. The necessity for this is now brought the more prominently before us, in view of the possibility that the next great operations our army may be called on to undertake may be against a more formidable enemy than it has ever yet encountered, and in a rigorous climate, in which the inhabitants of the tropical parts of India are not adapted to serve. And the inevitable tendency of circumstances will be to extend the substitution of better fighting material for that which is not so good, within limits the extent of which must depend upon the maintenance of counterpoising elements necessary for the internal security of the country. Within these limits the tendency must be to move the centre of gravity of the military system more and more to the north-west.

13. It must be conceded that the question of how the Indian Army can best be divided into large military commands is not free from difficulty. At the present time we have the three presidential armies of Bengal, Madras, and Bombay, and the Punjab Frontier Force allied to the army of Bengal. In the Bengal Army, garrisoning, broadly speaking, the enormous area of Assam, Bengal proper, the North-Western Provinces, and

* Ten regiments of Infantry, of which one was Gurkha, five regiments of Cavalry, Guide Corps of Cavalry and Infantry.

Oudh, the Punjab, and the trans-Indus territory, we have Hindustani, Punjabi, and Gurkha troops, with a certain number of Pathans. The Madras army, composed mainly of Tamils and Telugus from Southern India, occupies not only the Madras Presidency proper, but various territories outside the jurisdiction of the Government of Madras, such as Hyderabad, Belgaum, and Burma. The six local regiments in Burma belonging to the Madras Army are composed of Gurkhas, Sikhs, and Punjabi Mahomedans, with a few Hindustani Hindus, Jats, and Pathans. The Bombay Army includes a large number of men from the Punjab, Hindustan, Rajputana, and Central India, about one-third of the Bombay Infantry consisting of Mahrattas. This army garrisons Sind, and detaches some troops to Baluchistan, while it also garrisons besides the territory under the Government of Bombay, portions of Rajputana, Central India, and the Central Provinces.

14. In 1881, the Government of India recommended that the Army of India should be divided into five commands, *i.e.*, two for the existing Bengal Presidency, and one each for Madras, Bombay, and the Punjab Frontier Force. In the proposals made by us in 1888, Sind and Baluchistan were allotted to the Bombay Army, while Burma was allotted to the Army of Madras. This distribution is no longer suitable, for it must be recognized that the changes in the military and political situation on the North-West Frontier, and the necessity for increasing the fighting efficiency of the Native Army, render it inadvisable that the plan of putting the Quetta command under the Bombay authorities should be carried out; while, as regards Burma, we have experienced, since 1888, all the difficulties which have resulted from the Burma command being placed under the Commander-in-Chief, Madras, which are fully detailed in our Despatch of the 9th August 1892.

15. In order to appreciate more fully the extent to which the development of events has rendered a rigid adherence to the original plan of organization impracticable, it is necessary to consider especially the circumstances of the Quetta and Punjab Frontier Force commands and the future relations of Burma to Bengal. In Baluchistan, we have troops drawn from the Bengal and Bombay armies serving under the direct orders of the Commander-in-Chief in India, and in that command, line regiments of the Bombay armies are actually stationed in advance of the cantonments of the Punjab Frontier Force, a special and separate body designed for the defence of the frontier. The existing distribution of the Punjab Frontier Force along the frontier is one which is becoming out of date, and if we are to make the most of our available resources, we shall have to consider whether we cannot turn them to better account by placing them at positions of greater strategical value than some of those which they now occupy, and in which they were placed when the conditions were wholly different. But the line troops of the Bombay Army are very ill-suited to the rigorous climate of Baluchistan, and this has led to the replacement of the material in certain regiments of the Bombay Army so as to increase the number of local and frontier battalions. Indeed, the inadequacy of troops of the ordinary kind for duty in that part of the country has been so prominently brought to view, that it became our bounden duty, if we would not court disaster, to substitute a better material for use in that region; and the tendency of events must be in the direction of employing as soldiers the tribes with which we are gradually brought into contact. The two great counterpoising elements of a Trans-Indus Army would undoubtedly be the Baluchi and the Pathan, with a certain number of Sikhs of the Punjab Frontier Force; and, although hitherto the efforts to enlist Baluchis in the Baluch regiments of the Bombay Army have not been successful, it is possible that in the future more may be done in this direction.

16. Turning now to Burma, a state of things may reasonably be foreseen which will ultimately lead to the more complete connection of that country with Assam, and therefore with Bengal in the future. And although the direct subordination of the Burma command to the Commander-in-Chief in India is recommended by us as the most practical plan for some time to come, yet, as years go on and landward communications open up between Bengal and Burma, it is to be hoped the northern soldiers now forming a material part of the garrison of that province may be replaced by Hindustanis and those classes of Gurkhas, such as Kirantis, Khas, Newars, Limbus, &c., who are not quite the pick of Nepal, and such other hillmen as may be found suitable, and who, according to medical statistics, stand the climate of Burma as well as the men from the north. As Upper Burma becomes settled, we trust it may be possible to employ less valuable material than Punjabis and Sikhs in that province. Eventually, when the country intervening between Burma and Bengal is pierced by roads and railways, it may be found desirable

that the supreme command of Burma should be vested in the General Officer commanding the Bengal Army or Army of the East. Burma and the Eastern Frontier would afford a sufficient field for the Hindustani troops of the Bengal Army, and this portion of the army could be raised gradually to the necessary strength for service in Burma, and thus act as a counterpoise to the other elements composing the Indian Army.

17. But whether there be five separate forces, as proposed in 1881, or four armies, as proposed by us in 1888, three main principles must be kept in view: first, to frame the division of the Indian Army in large military commands so as to allow the changes, which will probably come within the next few years, to find a proper place in the new system; secondly, to maintain the principles of decentralisation which we have been persistently advocating for many years past; thirdly, the maintenance of the principle of the segregations of races so far as this is consistent with the fighting efficiency of the army. After lengthened and anxious consideration of the mode in which these principles can be carried out, we have come to the conclusion that the following plan will best meet the circumstances of the time and the probabilities of the future. We propose therefore the division of the Army of India into four armies, each commanded by a Lieutenant-General, with a separate command for Burma, the whole being under the direct command of the Commander-in-Chief in India—

I. The Army of the North, to include the Punjab, the Trans-Indus territory, and Sind. This would include the Punjab Frontier Force.

II. The Army of the West, to include the territories under the Civil Government of Bombay and such parts of Rajputana and Central India as are at present garrisoned by Bombay troops.

III. The Army of the East, to include the Civil Governments of the North-Western Provinces and Oudh, Bengal, and Assam.

IV. The Army of the South, to include the territories at present garrisoned by the Madras Army.

To these must be added—

V. Burma, a separate Command under a Major-General, to be under the direct command of the Commander-in-Chief in India.

18. It is apparent that this plan would effectually provide for the carrying into effect of the first principle, and would secure the necessary elasticity required in the future by the progress of events.

19. The maintenance of the second principle, that of decentralization, would be secured by, with some few modifications, the extensive powers we proposed should be conferred on the Lieutenant-Generals commanding the four armies in the plan put forward in 1888; and we are prepared most carefully to avoid any possible centralization, and to arrange that, while the larger questions affecting the whole army of India should be dealt with, as now, by the Commander-in-Chief in India and the Supreme Government, a greater amount of military business should be disposed of by the subordinate authorities than is now the case.

20. Under the above plan the segregation of races, which is an important consideration applying to the internal security of the country, would be preserved as far as possible, while in each army there would be a counterpoising element. Thus in the Army of the North we should have Pathans, Baluchis, Sikhs, and Punjabi Mahomedans, with a certain number of Gurkhas, the latter being a class which we propose to increase at the earliest opportunity. The Army of the West would be chiefly composed of Mahrattas and of Mahomedans from the Koncan and the Deccan, with as little as possible of the foreign element. The Army of the East would be mainly composed of Hindus and Mahomedans of Hindustan, with some Gurkhas and hillmen: while the Army of the South, recruited from Southern India, would be composed of the Hindus and Mahomedans of that territory.

21. We have considered whether it would be possible or suitable to form a Trans-Indus army apart from the Punjab Command; but while there are some manifest advantages in this plan, we consider that by placing the whole command of the northern area under one officer we should obviate the necessity for separating the Punjab Frontier Force from the Punjab regiments of the regular army, we should ensure that unanimity in our military action towards the tribes on the North and North-West Frontiers which is so desirable, and we should not have to alter the existing arrangements of the depart-

ments of the army which are already organized in four administrative circles, an incidental advantage of considerable importance. The formation of this Army of the North would be a measure of great political significance and importance, as it would assist the Government of India to carry out its policy of enlisting the tribes within the limits of British influence in the support of our military power. In that army the Baluchi and the Pathan would find their proper places, and the whole Northern Army would form a bulwark against aggression. This would undoubtedly be a command involving great responsibility, but it would not be as large a command as the Bengal Army, past or present; while there would be an advantage in one officer wielding these great military resources, and in his being able to enforce the military policy of the Government of India throughout this extensive and important area. The Baluch and new Bombay frontier battalions might remain, if necessary, under the control of the military authorities in Bombay as regards interior economy, &c., and would replace the Bombay line battalions now serving in Baluchistan, which are composed of men from the Deccan. The Punjab Frontier Force would remain as at present a separate body under its own commander, and to this force would be assigned a particular part of the frontier to guard and garrison. Although we propose that the Burma Command shall be directly under the Commander-in-Chief in India, such troops of the Madras Army as may be stationed in that province might, as at present, and as indicated in our Despatch, No. 118, of the 9th August 1892, continue to be a part of the Southern Army.

22. As to the Commanders-in-Chief of Madras and Bombay, we propose, as we did in 1888, that the position and authority, privileges and titles, of the present incumbents of the offices of Commander-in-Chief, Madras and Bombay, should remain unaltered. Their successors would be Lieutenant-Generals commanding the Armies of the South and of the West respectively, on such pay as may be appropriate to the circumstances of their commands; but, as recommended in 1888, we see no reason why they should not be Members of the Councils of the Governors of those Presidencies. If delay is likely to occur in carrying out our proposals, we recommend that any fresh nomination to the office of Commander-in-Chief, Madras or Bombay, should be subject to the condition of alteration of the status of the appointment.

23. The presidential system as existing is a mere shadow of what it was in the past, and the circumstances of the country are entirely changed. The connection of the Governors in Council of Madras and Bombay with those armies is now almost nominal. The Native soldiers of those armies would practically know nothing of the change, for they only look to their own Commanding Officers and military authorities; and, as a matter of fact, nearly all the benefits that have been conferred upon the sepoy of late years have emanated from the Government of India and the Commander-in-Chief in India. Their pay and allowances are regulated by well understood rules, and no alterations of those rules can be made by the Local Governments. The Lieutenant-Generals commanding, associated respectively with the Councils of the Madras and Bombay Presidencies, would have just as good an opportunity of acquainting themselves with the views of their civilian colleagues as they have at present, and of asking their opinion on any changes which might be proposed by the central authorities. If the Lieutenant-General himself had no personal knowledge of the native soldier, his staff would supply that want; and no change of the least importance to the sepoy could be made without the consent of the Governor-General in Council; while the staff at Army Headquarters in India would be composed of representatives of all the four armies, just as there are now in the Military Department officers drawn from the Bengal, Madras, and Bombay Armies. The segregation of races would be ensured much more completely than at present, and the separation of the armies would be jealously guarded by Army Headquarters and the Government of India, just as in the past their efforts have been devoted to prevent the Bombay Army from becoming a duplicate of the Bengal Army, a result which might have been obtained, had the local authorities been able to carry out unfettered their recruiting policy. As to the officers of the Madras and Bombay Armies suffering from the abolition of the present system, we venture to say that the officers of those armies would welcome the change. The three Staff Corps are now amalgamated; the officers would then have far greater scope for employment than at present, and the Commander-in-Chief in India being relieved of the immediate and detailed command of the Bengal Army would have an equally direct interest in all the four armies,—a fact which the officers serving in Madras and Bombay could not fail

to recognize as to their advantage—while he would have better opportunities of becoming personally acquainted with these officers and with their merits and qualifications.

24. It must be recognized that, with the advance of a great military power towards the frontiers of India, the duty of the Government of India is to be able to confront that power with the best material at its disposal, however much we may hope that the disaster of war may be averted. To this end we have so to organize the Army as to enable us to place in the field all the troops which are composed of the best fighting material. The advantage which it may be to the Armies of Madras and Bombay or to the Hindustani troops to be employed on or beyond the frontier must give way to the greater advantages, accruing to the Empire at large, from the employment of the best fighting material in the first line. No amount of service in the dreaded and rigorous climate of Baluchistan will make the soldier of the Deccan fit for service in that climate, or to fight against the enemy he may have to encounter, while similarly we could not ask a commander to employ the troops of Hindustan or of the south of India in such a region in any large numbers, when hardier and better fighting material is at our disposal. The sepoy recruited from Southern India has been proved over and over again to be unfit for the physical and climatic conditions of campaigning in Upper Burma.

25. We must therefore accept the fact that our fighting army, so far as a great campaign beyond the North-West Frontier is concerned, must be composed mainly of the Sikh, the Punjabi, the Pathan, the Baluchi, and the Gurkha. In minor campaigns and expeditions which may take place on the frontiers of India or beyond sea, other troops may be employed, and we may yet hope that, by a better recruiting system and some re-arrangement of classes, the Madras and Bombay Armies may be raised to a higher state of efficiency, in the same manner that we are endeavouring to promote the efficiency of the Hindustani portion of the Bengal Army, by the introduction of class regiments, which was sanctioned by your Lordship's predecessor.

26. We have already indicated that the administrative departments of the army have been organized in anticipation of the change. The Military Account Department, the Ordnance, Commissariat, and the Remount Departments have been amalgamated, the Clothing Department is now Imperial, and the Military Works Department has been extended to the whole of India. In the three former departments there are administrative chiefs at the head of each of the four administrative divisions into which India is now divided—Madras, Bombay, and the Eastern and Western Circles, Bengal. We recommend that the Medical Departments shall be amalgamated and placed under the Principal Medical Officer, Her Majesty's Forces, as proposed in the General Orders of 1888. We are not prepared to say that there will be any great financial economy in the measures we propose. Many, if not all, of the economies suggested in past years in connection with the proposals for the abolition of the Presidential Army system have already been carried out. We base our proposals on the foundation upon which successive Government of India have advocated the change for the last 11 years, that the reform which we again submit for the consideration of Her Majesty's Government will conduce to the more efficient and economical administration of the Armies of India in time of peace, and to their more effective employment in time of war and in maintaining the internal security of the country.

27. As to the measures of legislation necessary to give effect to the great reform which the Government of India have for so many years urged on Her Majesty's Government, it will be seen from Schedule A with respect to Parliamentary legislation, and from Schedule B with respect to Indian legislation, that they would be neither numerous nor specially important; and it will be for your Lordship's consideration whether, if the necessary amendments of the law cannot be made at once, any serious inconvenience would arise from the fact that these enactments remained, for the time being, unrepealed.

28. We have now placed before your Lordship all the considerations which have led us to press upon Her Majesty's Government the necessity for removing the last remnants of the Presidential Army system; we are convinced that its continued existence will be fraught with misfortune in the event of India having to take part in a great campaign, while in time of peace it frustrates our attempts to improve the efficiency of the Indian Army, and is a source of nothing but delay, difficulty, and embarrassment. We desire, above all things, to increase the efficiency of the British and Native Armies in India, to

improve their organization and to render them fit for the stress of war; but we cannot fully carry out this task unless we receive the approval of Her Majesty's Government to a change which we consider to be of vital importance to the practical administration of Her Majesty's forces in India, both in peace and war.

We have, &c.,

(Signed) LANSDOWNE.
" ROBERTS.
" P. P. HUTCHINS.
" D. BARBOUR.
" A. E. MILLER.
" H. BRACKENBURY.
" C. H. T. CROSTHWAITE.

SCHEDULE A.

To be repealed so far as the Military Government of the Presidencies of Fort St. George and Bombay is vested in the Governors in Council of those Presidencies.

Statute.	Chapter.	Section.
33 Geo. III.	52	24.

To be repealed as regards the Commanders-in-Chief of Fort St. George and Bombay.

Statutes.	Chapters.	Sections.
33 Geo. III.	52	25, 30, 32, and 33.
3 & 4 Will. IV.	85	63.
43 Vict.	3	2 (and the first schedule).

Sections of the Regimental Debts Act, 1863, and of the Army Act, to be dealt with, as the draftsman may determine, either by a General Clause, or by detailed Amendments.

Regimental Debts Act.

Sections.	Remarks.
6 and 22.	

Army Act.

Sections.	Sub-sections.	Clauses.	Sub-clauses.	Remarks.
54	(8) and (9).			
57	(2)	(*b*)*		* As amended by 53 Vict., c. 4, s. 5.
60	(11)	(*a*)	(ii) and (iv).	
65	(4)	(*a*)	(ii) and (iv).	
67	(4)	(*b*)	(ii) and (iv).	
73	(3).			
172	(1).			
179	(8).			
180	(2)	(*c*), (*d*), and (*f*).		
183		(2), and proviso (*b*).		
190		(27).		

In any Bill which may be introduced in Parliament the position, as it may be settled, of a Lieutenant-General in relation to a Governor in Council may have to be defined.

SCHEDULE B.

Enactments to be considered.

Acts of the Governor General in Council.

Act.	Subject.	Clauses.	Remarks.
V. of 1869 - -	Indian Articles of War -	Twenty-six in number.	The Act is now under general revision.
II. of 1874 - - -	Administrator General -	65.	
XI. of 1877 - -	Military Lunatics -	3, 6, and 7.	

Regulations of the Madras Code.

VII. of 1808 - - -	Power to establish martial law.	2.	
VIII. of 1817 - -	Sepoy Malguzars -	9.	

INDIA (ARMY SYSTEM).

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PROPOSED CHANGES

IN THE

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[C.—7009.] *Price* ½*d.*

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Document.	No.	Date.	From	To	Subject.	Page.
Telegram -	—	21st Mar. 1893	Secretary of State.	Viceroy - -	Proposes that commanders of forces, Madras and Bombay, shall not be Members of Council.	
Telegram -	—	23rd Mar. 1893	Viceroy -	Secretary of State	Agrees.	

TELEGRAM FROM SECRETARY OF STATE TO VICEROY, DATED 21ST MARCH, 1893.

Presidential commands. Opinion here is adverse to retention as Members of Council of the Commanders of the Forces in Madras and Bombay; and unless you object, a clause excluding them will be introduced into the Bill.

TELEGRAM FROM VICEROY TO SECRETARY OF STATE, DATED 23RD MARCH 1893.

Madras and Bombay commands. We have no objection to the proposals in your telegram of the 21st.

A 76620. Wt. P. 234.

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[C.—7115.] *Price* 1½*d.*

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Despatch -	24	19th May 1893	Government of Madras.	Secretary of State	Remarks on restriction of powers of the Government of Madras.	3
Despatch -	23	6th July 1893	Secretary of State.	Government of Madras.	Request for particulars of privileges stated to have been withdrawn from the Madras Army.	4
Despatch -	10	9th Mar. 1893	Secretary of State.	Government of Bombay.	Withdrawal of Bombay Army from control of that Government.	4
Despatch -	144	11th July 1893	Government of India.	Secretary of State	Forwarding, with remarks, a representation from the Government of Bombay regarding the withdrawal of the Bombay Army from the control of that Government.	5
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INDIA (ARMY SYSTEM).

Further Papers respecting Proposed Changes in the Indian Army System.

(*Confidential.*)

To His Excellency The Right Hon. The GOVERNOR IN COUNCIL,
Fort St. George.

Military, No. 10.

My Lord, India Office, London, March 9, 1893.

I think it due to your Lordship's Government that I should take the earliest opportunity of informing you that I have now under my immediate consideration in Council a Despatch, in which the Government of India renew their proposals for the withdrawal of the Madras Army from the control of your Government. The previous Despatches, &c., on this subject will be found in the Parliamentary papers presented to the House of Commons, No. 17 of 1884, and to the House of Lords, No. 49 of 1890.

2. As your Lordship is aware, four successive Viceroys have forcibly pressed the adoption of this measure on Her Majesty's Government, who have not hitherto seen their way to a compliance with their recommendations. It has now been resolved to reconsider the previous decisions, and, should no unforeseen obstacle arise, I propose in the present session of Parliament to undertake the legislation necessary to give effect to this important measure of reorganization.

3. I desire to assure your Lordship that it is not without regret, and only after long and anxious deliberation, that Her Majesty's Government have decided to dissociate the Madras Army from the Government with which it has been so long and honourably connected. They have, however, arrived at the conclusion that the existing organization of three presidential armies is no longer suited to the altered circumstances of the present time, nor to the conditions under which the Indian Army will probably be employed in future, and that the unified control and command, which is aimed at in the proposals of the Government of India, will conduce to the more efficient and economical administration and employment of that army, in peace and in war.

4. I request that this communication may be considered as strictly confidential.

I have, &c.,
(Signed) KIMBERLEY.

(*Confidential.*)

Military Department.

No. 24 of 1893.

(Received 13th June 1893.)

To the Right Hon. The SECRETARY OF STATE FOR INDIA.

My Lord,

We have the honour to acknowledge the receipt of your Lordship's Military Despatch No. 10 of 9th March 1893, informing us that, after long and careful deliberation, Her Majesty's Government have decided to dissociate the Madras Army from the Local Government.

2. We have for some time foreseen that the centralisation so extensively infused into the administration of the armies in India of late years, and the consequent curtailment of our powers, must inevitably result in the separation now contemplated.

3. In these circumstances, therefore, and having due regard for the dignity of a Local Government, we are constrained with much regret to admit that our position has become most embarrassing, and that therefore there seems to be no alternative but to release us from all responsibility as regards military administration.

A 77840. Wt. P. 695.

4. At the same time we feel bound to say that the severance of the connexion between the Madras Army and the Local Government seems to us a very doubtful measure from a political point of view.

The centralisation above alluded to is already having its effect, for the army has seen the withdrawal of privileges, &c. which the Local Government was powerless to prevent, and in consequence recruiting has become most difficult. It cannot be expected that a distant Government, whose officers have served entirely in Northern India, and know little or nothing of Southern India, can evince that interest in and sympathy with the feelings and wants of the Local Native Army by which this Government would naturally be actuated.

This the Native Army will not fail to realise to its full extent when the complete severance takes place, but doubtless Her Majesty's Government has fully considered this side of the question as distinct from that of organization, &c.

5. Your Lordship's despatch does not mention the question of the present Military Secretary to this Government, but as the proposed legislation will presumably abolish his office, we trust that some consideration will be shown to this officer, who accepted the appointment without any warning that it was subject to any change being made during his tenure of the office.

We have, &c.,
(Signed) WENLOCK.

H. E. STOKES,
J. H. GARSTIN.

Ootacamund, 19th May 1893.

(*Confidential.*)

To His Excellency The Right Hon. The GOVERNOR IN COUNCIL,
Fort St. George.

Military, No. 23.

My Lord, India Office, London, July 6, 1893.

I have considered in Council your Lordship's Despatch No. 24, of 19th May 1893, regarding the withdrawal of the Madras Army from the control of your Government.

2. In paragraph 4 of that Despatch your Lordship states that "the Army has seen "the withdrawal of privileges, &c., which the Local Government was powerless to "prevent, and in consequence recruiting has become most difficult."

3. I shall be glad if your Government will furnish me with a statement showing what were the privileges in question, together with copies of correspondence bearing on the subject. The reply should be sent through the Government of India.

4. The position of the present Military Secretary to your Government will no doubt be considered by the Government of India at the proper time.

I have, &c.,
(Signed) KIMBERLEY.

(*Confidential.*)

To His Excellency The Right Hon. THE GOVERNOR IN COUNCIL, Bombay.

Military, No. 10.

My Lord, India Office, London, March 9, 1893.

I think it due to your Lordship's Government that I should take the earliest opportunity of informing you that I have now under my immediate consideration in Council a Despatch in which the Government of India renew their proposals for the withdrawal of the Bombay Army from the control of your Government. The previous Despatches, &c., on this subject will be found in the Parliamentary Papers presented to the House of Commons, No. 17 of 1884, and to the House of Lords, No. 49 of 1890.

2. As your Lordship is aware, four successive Viceroys have forcibly pressed the adoption of this measure on Her Majesty's Government, who have not hitherto seen their way to a compliance with their recommendations. It has now been resolved to reconsider the previous decisions, and, should no unforeseen obstacle arise, I propose in the present Session of Parliament to undertake the legislation necessary to give effect to this important measure of reorganization.

3. I desire to assure your Lordship that it is not without regret, and only after long and anxious deliberation, that Her Majesty's Government have decided to dissociate the Bombay Army from the Government with which it has been so long and honourably connected. They have, however, arrived at the conclusion that the existing organization of three presidential armies is no longer suited to the altered circumstances of the present time, nor to the conditions under which the Indian Army will probably be employed in future, and that the unified control and command, which is aimed at in the proposals of the Government of India, will conduce to the more efficient and economical administration and employment of that army in peace and in war.

4. I request that this communication may be considered as strictly confidential.

I have, &c.
(Signed) KIMBERLEY.

No. 144 of 1893.
(Received 31st July 1893.)

Military Department.

To the Right Honourable the EARL OF KIMBERLEY, K.G., Her Majesty's Secretary of State for India.

My Lord, Simla, 11th July 1893.

We have the honour to forward, for your Lordship's consideration, a letter from the Government of Bombay, No. 914–41–C, dated the 11th May 1893, on the contemplated legislation for the withdrawal of the Bombay army from the control of the Government of Bombay.

2. The letter forwarded deals especially with the proposed reduction of the Executive Council of the Government of Bombay from four members to three, and the history of the question is correctly stated in paragraph 4 of that letter. In paragraph 22 of our despatch No. 172, dated the 2nd November 1892, we said:—"As to the "Commanders-in-Chief, Madras and Bombay, we propose, as we did in 1888, that the "position and authority, privileges and titles, of the present incumbents of the offices "of Commanders-in-Chief, Madras and Bombay, should remain unaltered. Their "successors would be lieutenant-generals commanding the armies of the South and "of the West respectively, on such pay as may be appropriate to the circumstances of "their command; but, as recommended in 1888, we see no reason why they should "not be members of the councils of the governors of those presidencies."

3. The Government of Bombay are not in possession of your Lordship's telegram of the 21st March, asking if there was any objection to the Madras and Bombay Armies Bill being drafted so as to exclude the commanders of those armies from the local councils; or of the Viceroy's reply of 24th March to that telegram, which was as follows:—"I have no objection in regard to proposed action about commanders of forces referred to in your telegram of 21st instant."

4. The Government of Bombay consider that the removal of the Commander-in-Chief from the local council would be attended with certain disadvantages. They believe that it would deprive them of the confidential expression of the opinion of an officer not infrequently of long practical experience of India; that the relations of Government to the military authority necessitate references to the Commander-in-Chief which can be discussed confidentially with him as a member of council, but that, if he is removed therefrom, delays will ensue, as the correspondence will then have to pass officially through various departments. Again, they consider that the balance of power in the provincial legislative council reserved to Government would be reduced if the chief military officer no longer had a seat in it; and lastly, that there are material disadvantages in the reduction of the council from four to three.

5. We do not think these arguments are of great weight, although the support given to them by the Government of Bombay undoubtedly entitles them to respect. The commander of the forces in a local army is frequently an officer who has little or no experience of India, and in such a case his opinion on "the customs and predilections of its various peoples" would not be of especial value to a council which contains civilian members who have served for many years in India.

6. As regards the necessity for reference to the Commander-in-Chief, we scarcely think that the example given of questions relating to the administration of cantonments is a very strong one in favour of the Commander-in-Chief's retention in the local Council. It is not found, for instance, that such direct references are needed to the Commander-in-Chief in India by the Government of India on this subject, and we should doubt whether it would not be more advisable that matters of this kind should be dealt with by the departments which are specially charged with the work; while on any special question as to which the local government might wish to consult the chief military officer confidentially, his opinion could be at once ascertained either by a direct reference to him, or by inviting him to attend for personal discussion.

7. In respect to the alleged alteration in the balance of power, and the disadvantage of the chief military officer being absent if at any time questions are put on military subjects, we must express a doubt whether any practical difficulty would be occasioned by the reduction of the deliberative and executive body from four to three members. We cannot admit that there is any proof that a council of four is a specially sound and effective arrangement, or that there is anything to show that a council of three would not be equally effective. Under 33 George III., cap. 52, section 47, the governor of a presidency is entitled to over-rule his council in cases of high importance, but he is bound to put his reasons on record, and must accept entire responsibility for the decision. We doubt if it is desirable that there should be any loop-hole for the evasion of such formalities and responsibility. On the other hand, we think it is quite possible that if the commanders of the forces of Madras and Bombay were retained in the local council, there would be a danger that the dissociation of the local government from military affairs—a change desired both by Her Majesty's Government and the Government of India—might not be carried out as completely as we should wish. There would, we cannot help thinking, be a natural tendency on the part of the local government to support itself by the opinion of the local military authority against changes which the Government of India, for example, might consider to be necessary.

8. It is of the utmost importance, in our opinion, that under the new Act the Commander-in-Chief in India should have no more direct command of any one portion of the army in India than of any other; and that, exercising chief command, but not direct command, over all the several portions of the entire army, he should be in exactly the same position towards all those portions, so that it may not be open even to reasonable supposition that he is more directly interested in, or inclined by his position to favour, one portion of the army more than the rest. We have therefore recommended the formation of four armies, each under the command of a lieutenant-general subordinate to the Commander-in-Chief, and if, as we trust, this recommendation is accepted, we would point out that the commands of the armies of the South and West (Madras and Bombay) will be of less importance, not only numerically, but from the nature of the troops composing those armies, and from their geographical position, than the commands of the armies of the North and East. Under such a condition of things, it would be somewhat anomalous that the lieutenant-generals commanding the armies of the South and West should be members of the council of the Governors of Madras and Bombay, while the lieutenant-generals commanding the armies of the North and East would have no corresponding position in the Punjab or in the North-Western Provinces or Bengal.

9. One further point we must distinctly emphasise. The duties of the lieutenant-generals commanding the several armies will be military, and their performance of those military duties must not be in any way interfered with, on the ground that their presence as members of council is required away from their military head-quarters. We consider that the head-quarters of the several armies should be fixed, and that it will be quite unnecessary for them to move with the respective Governments. If, therefore, the Lieutenant-Generals Commanding the armies of the South and West should be appointed members of Council of Madras and Bombay respectively, either they

must leave their head-quarters to follow the Governments, which we should strongly deprecate, or they will only be able to take part in the deliberation of the local Councils when those Councils happen to be present at the Army Head-Quarters.

10. We have felt it our duty, in view of the arguments advanced by the Government of Bombay, to re-consider the question at issue in all its bearings and to mention the difficulties which, it appears to us, stand in the way of appointing the Lieutenant-Generals, Madras and Bombay, to be members of the Councils of those Presidencies. We had, as we have reminded your Lordship in paragraph 2 of this Despatch, on a former occasion stated that we saw no reason why the successors of the then Commanders-in-Chief should not be members of the local Councils. But a further examination of the question led us to doubt the correctness of this conclusion, and the Viceroy's telegram of the 24th March was accordingly addressed to your Lordship. We now desire to express our deliberate adherence to the view indicated in that telegram; and, although we attach so much importance to the early passing of the Bill now before Parliament that we should not be disposed to raise any points which might diminish its chance of becoming law, we have no hesitation in saying that we prefer, for the reasons stated above, the original draft of section 1 (3) to the section as altered by the amendment introduced in the House of Lords.

We have the honour to be,
My Lord,
Your Lordship's most obedient humble Servants,
(Signed) LANSDOWNE.
„ G. S. WHITE.
„ P. P. HUTCHINS.
„ D. BARBOUR.
„ A. E. MILLER.
„ H. BRACKENBURY.
„ C. B. PRITCHARD.

Enclosure to Despatch No. 144, dated 11th July 1893.

From Brigadier-General C. A. Cuningham, Secretary to the Government of Bombay, Military Department, to the Government of India, Military Department.—(No. 914–41–C, dated Bombay Castle, the 11th May 1893.)

With reference to the Secretary of State's confidential despatch to this Government, No. 10, dated 9th March 1893, I am directed by His Excellency the Governor in Council to request permission to lay before the Governor-General in Council the following remarks, notwithstanding that the opinion of this Government has not been invited on the contemplated legislation for the withdrawal of the Bombay Army from the control of the Bombay Government.

2. The change proposed will apparently have two effects of political significance, viz.:—

(1.) The separation of the Government of Bombay from the army of Bombay, and the abolition of such authority as the former has exercised over the latter hitherto.

(2.) The reduction of the Executive Council of the Government of Bombay from four members to three.

3. As regards the first, His Excellency the Governor in Council does not propose to offer any remarks, the subject having been discussed on various occasions and at great length by the Secretary of State and the Government of India.

4. With regard to the second, however, I am to remark that although it appears from the Parliamentary Blue Books that in 1881 the Government of India contemplated* the withdrawal of the Commanders-in-Chief or Lieutenant-Generals from the Provincial Councils, Lord Dufferin's Government† in 1888 considered that it would be an advantage to retain the then Commanders-in-Chief and their successors on the Provincial Councils, and the draft order‡ submitted by the Government of India to the Secretary of State retained for the then incumbents their position and privileges. Again, in 1889, the Government of India, addressing the Secretary of State (in despatch No. 35, dated 26th February 1889), considered that the retention of the senior military officers of the provinces in the Councils was desirable.

5. So far as the Bombay Government are aware, therefore, the latest opinion extant of the Government of India is in favour of the Commanders-in-Chief or Lieutenant-Generals, as the case may be, remaining in the Councils.

6. His Excellency the Governor in Council desires to point out, however, that the effect of the proposed legislation has hitherto been discussed almost entirely from the military, and scarcely at all from the civil, point of view, and His Excellency in Council thinks it his duty, therefore, to point out that, whilst one result of the proposed legislation may be the reduction of the Executive Council from four to three, the opinion of the Government of Bombay has not up to the present been sought on a subject which concerns it materially in its deliberative and executive capacity. This may arise from the fact that it is not intended to change the numerical strength of the Provincial Government, but the opposite would appear to be the intention of the Secretary of State, for, in his Lordship's despatch (No. 6, dated 23rd March 1893), intimating the appointment of Sir John Hudson, K.C.B. to be a member of the Council of the Government of Bombay, it is stated that "the appointment is subject "to any change which it may be thought necessary to make in the event of the office "of Commander-in-Chief being discontinued."

7. His Excellency Lord Harris desires, therefore, to be permitted to place on record that, in the opinion of his colleagues and himself, the removal of the Commander-in-Chief from the Council would be attended with certain disadvantages. It would deprive the members of this Government of that confidential expression of the opinion of an officer, not infrequently of long practical experience with India and the customs and predilections of its various peoples, which they often avail themselves of, and with advantage. The relations of Government to the military authority in questions relating to the administration of cantonments, for instance, constantly necessitate references to the Commander-in-Chief in his capacity of a member of Council. Points of difference can thus be discussed confidentially, but if he is removed from the Council all correspondence will have to be official through departments, and delays may ensue which under the present system can be avoided. Without dilating on this part of the subject, His Excellency in Council submits, with deference, that it is obvious that correspondence between the civil and military authorities can be much facilitated when confidential reference to the Chief Military Officer of the Province is possible, and that a change from the present system is not likely to be in this respect an improvement.

8. Again, in the recent enlargement of the Provincial Legislative Council the presence of the Commander-in-Chief was a recognised factor, which permitted of the regulation number of non-official additional members being fixed at 11, and if His Excellency is to be removed from the Council, it follows that the balance of power which was reserved to Government in its legislative business will be reduced, whilst the absence from Council of the Chief Military Officer of the Province, should at any time questions be put on military subjects, cannot be regarded as an advantage.

9. As regards the numerical strength of a deliberative and executive body, and whether one of four or one of three is the better, His Excellency in Council has only the experience derived from the present system to guide him, and he desires to be permitted to place on record that, in the opinion of his colleagues and himself, there are no material disadvantages which can be attributed to the fact of the Council being one of four. What the effect of a reduction to three might be it would be somewhat invidious

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* Despatch to the Secretary of State, No. 282, dated 29th July 1881, paragraph 13.
† Despatch to the Secretary of State, No. 87, dated 1st June 1888, paragraph 28.
‡ Accompaniment to despatch to the Secretary of State, No. 191, dated 15th October 1888.

for His Excellency Lord Harris to discuss; but he ventures to think that the subject is worthy of more consideration than, so far as he can trace from the Parliamentary Blue Books, it has hitherto received. The correspondence between the Secretary of State and the Government of India does not disclose that this change has ever been asked for by the Governments which are alone affected, whilst, on the other hand, the fact that a Council of four has lasted as long as it has done without complaint is strong proof of its being a sound and effective arrangement. Entertaining these opinions, His Excellency in Council begs to be permitted to place on record that the change from the customary Council of four members to one of three is not one which has been sought for by this Government.

10. Passing from the change contemplated, His Excellency in Council thinks that it will be advisable that he should take an early opportunity of briefly pointing to one of the effects of the change. The proposed legislation will apparently involve the abolition of the appointment of Secretary to Government, Military Department, and the office connected with that Department. In this connexion, I am desired to invite attention to paragraph 3 of the letter from this Government, No. 2,800, dated 22nd November 1890, and to point out that provision will have to be made for the work of the Marine and Ecclesiastical Departments and such communications with the military authorities as are unavoidable in connection with the employment of troops in Native States, with cantonments, honours on arrival and departure of distinguished persons, &c., &c. The transfer of a portion of the establishment now under the Military Secretary to some other department will not meet the estimate of what is required. To throw additional work on existing secretaries will not, His Excellency in Council is satisfied, be to the public interests. The increase of work due both to volume and to the caution necessitated by a wider and improved knowledge of the law amongst the people is serious, and the existing establishment of Secretaries and Under-Secretaries is, in His Excellency's opinion, insufficient to cope in addition with the complicated work of the Marine Department entailed by there being within the jurisdiction of the Government of Bombay three Port Trusts. I am desired, therefore, to take this opportunity of intimating that, should the contemplated legislation take effect, this Government will be under the necessity of submitting, in the proper department, proposals for an increase to the number of higher appointments on the civil side of the Secretariat, and for a redistribution of the work as at present arranged.

EAST INDIA (BEHAR CADASTRAL SURVEY).

RETURN to an Address of the Honourable The House of Commons, dated 10 November 1893;—*for*,

"RETURN of Copy of Correspondence between the Secretary of State for India and the Government of India, with Enclosures, concerning the Cadastral Survey and the Record of Rights in Behar (in continuation of Parliamentary Paper, No. 188, of Session 1892)."

India Office,
20th November 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Knatchbull-Hugessen.*)

Ordered, by The House of Commons, *to be Printed*,
22 *November* 1893.

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RETURN of Copy of Correspondence between the Secretary of State for India and the Government of India, with Enclosures, concerning the Cadastral Survey and the Record of Rights in Behar (in continuation of Parliamentary Paper, No. 188, of Session 1892).

— No. 1. —

LETTER from the Government of India (Revenue and Agricultural Department), to Her Majesty's Secretary of State for India; No. 56, of 1893, dated 29th August 1893. (Received 25th September 1893).

My Lord,

WITH reference to Lord Cross' Despatch, No. 95 (Revenue), dated 24th December 1891,* and to the marginally noted questions in Parliament regarding the maintenance of the record of rights in Northern Behar, we have the honour to suggest that the following papers should be laid before Parliament :—

No. 24, dated 24th July 1893.
No. 29, dated 27th July 1893.
No. 44, dated 27th July 1893.

(1.) Correspondence submitted with the Despatch of 28th October 1891.†

(2.) Correspondence contained in our Revenue Proceedings of August 1892 (1–4).

(3.) Correspondence published in the Supplement to the "Calcutta Gazette" of 16th instant, herewith forwarded.

2. It will be observed that the plan of employing village accountants on the survey, to which reference is made by Sir W. Wedderburn in his question of the 24th July, has not commended itself to the zamindars, and has been abandoned by the Bengal Government; and that we had ourselves, in our letter of the 1st August 1892, deprecated the employment of village accountants or patwaris without full consideration of the difficulties which stood in the way of the restoration of the patwari in Bengal. In respect of the steps now to be taken, we await the reply of that Government to our letter, No. $\frac{1794}{174}$, dated the 24th July 1893, which will be found in the collection (3) of papers referred to in the preceding paragraph.

We have, &c.
(signed) *Lansdowne.*
G. S. White.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. B. Pritchard.

* Already printed in Parliamentary Return, No. 188, of 1892 (Behar Correspondence), pp. 188—192.
† Already printed, *ibid.* pp. 141—188.

Enclosure 1, in No. 1.

Proceedings of the Revenue and Agricultural Department of the Government of India for August 1892.

REVENUE DEPARTMENT.—Land Revenue, No. 491 T—R.

LETTER from *C. E. Buckland*, Esq., Secretary to the Government of Bengal, to the Secretary to the Government of India (Revenue and Agricultural Department); dated Darjeeling, 30 June 1892.

Sir,

IN paragraph 20 of my letter, No. 883 L—R., dated the 9th July 1891, on the subject of the resumption of the Cadastral Survey and record of rights in North Behár, the Lieutenant Governor drew a rough sketch of a plan for the subsequent maintenance and correction of the settlement records, and promised to submit his views in fuller detail to the Government of India when further experience had been obtained. No allusion was made to this particular subject in the orders of the Government of India which sanctioned the resumption of the survey in question, but the Secretary of State, in paragraph 10 of his Despatch, No. 95, dated the 24th December 1891, observed that in previous correspondence much stress was rightly laid on the necessity for arranging that the record of rights, when once it had been correctly prepared, should be duly corrected and maintained year by year, and expressed his satisfaction that this requirement was being kept in view. In forwarding this Despatch to the Bengal Government, it was suggested in your letter, No. 300—43, dated 9th February 1892, that the question should be considered whether an early announcement that measures will be taken to maintain the record of rights would not assist to remove some of the objections which have been urged against the survey of North Behár. It will not be expected that a complete and detailed scheme should be submitted at the present stage. I am, however, to enclose a copy of a letter* addressed to the Board of Revenue, which indicates the outlines of a scheme which the Lieutenant Governor hopes may be found practicable, and, if practicable, may be approved by the Supreme Government. It must, however, be looked on only as a sketch, the details of which have to be filled in after the work has actually commenced, and after he has been able to discuss it on the spot with the local officers, indigo planters, leading zamindars, and other persons interested.

I have, &c.
(signed) *C. E. Buckland*,
Secretary to the Government of Bengal.

Enclosure 2, in No. 1.†

REVENUE DEPARTMENT.—Land Revenue, No. 492 T—R.

LETTER from *C. E. Buckland*, Esq., Secretary to the Government of Bengal, to the Secretary to the Board of Revenue, Land Revenue Department; dated Darjeeling, 30th June 1892.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 389 A., dated 23rd April 1892, in which the Board recommend the revival of the Patwari Bill which was introduced into the Bengal Legislative Council on the 14th February 1885 by the Honourable Mr. A. P. Macdonnell, but was subsequently stopped by the orders conveyed in the Secretary of State's Despatch, No. 21, dated 15th July 1886. The Lieutenant Governor will at once say that he is not prepared to support the proposal to revive that measure. From a perusal of the previous correspondence, and from all that he has heard, he is satisfied that the patwaris have altogether failed to give satisfaction; they have

* Enclosure 2, *infra*. † Referred to in Enclosure 1, *supra*.

have long since ceased to fulfil the functions of a patwari under Regulation XII. of 1817, and the present system of dual control, as it now exists under that Regulation, has been universally condemned. He is also very disinclined to propose the legalisation of the cess of half an anna in the rupee of rent which he understands to be now commonly levied by the zamindars from their tenants on account of the payment of the patwari, or to advocate the levy of any portion of such a cess from the zamindars as was contemplated by the abandoned Patwari Bill.

2. I am now to put forward the following scheme, in which an attempt is made to combine the two plans suggested in my letter of 22nd February 1892, for the consideration and criticism of the Board of Revenue and of the collectors of the North Behar districts, and such other officers and private gentlemen as they may think proper to consult; explaining, however, that this is only a sketch the details of which have to be filled up, and that the Lieutenant Governor is aware that many practical difficulties may arise in working out the details. It is for the solution of these difficulties or the substitution of a better plan that he specially invites the assistance of the Board.

3. In the first place it is desirable to explain the Lieutenant Governor's view as to the object to be aimed at. The settlement record having been framed at great expense and with much labour, it is obviously desirable that it should not be allowed to become obsolete, but should be kept up to date by recording changes as they occur. There are two principal classes of facts recorded in the settlement papers—the rights of proprietors and the rights of tenants. Provision has already been made by the law for recording the changes in proprietary right, both as to names of proprietors and extent of interest, and they are believed to be sufficient for the purpose. Not only is the registration of all transfers of proprietary right, except for those of extremely small values, compulsory, but proprietors are also bound by a self-acting penalty to apply for mutation of names: an intermediate register of such mutations (Register D.) is kept up, and from time to time alterations are made in Register A., the general register of proprietary rights, in accordance with the entries in Register D. It seems clear that our object should be to devise a similar system for the record of changes in the names and rights of tenants (using the word in the wide sense of Section 4 of the Bengal Tenancy Act); the registration of all transfers, whether by inheritance, sale, or mortgage, should be made compulsory; a register of such mutations should be kept up; and year by year a general register of tenants (corresponding to general Register A. of proprietors) should be written up.

4. It will be observed that there is one function to which the Board attach importance, but of which the Lieutenant Governor desires to omit all mention—the duty of keeping up a record of the payments of rent by tenants and the arrears due by them. In provinces where the assessment is temporary, the Government is compelled to ensure an accurate record of the rent-roll, because on it depends to a large extent the fixation of the land revenue at the next settlement. In Behar, where the assessment is permanent, no such obligation exists; and the Government is not more called on to interfere in order to secure an accurate record of the payments of rent for a tenant's fields, than it is compelled to interfere between a house-owner in Calcutta and his tenants with a similar object. It is mainly from this point of view that Sir Charles Elliott is of opinion that the first step is to clear the ground by the repeal of Regulation XII. of 1817 and the abolition of patwaris as a class of Government servants in Behar. If patwaris are abolished, the zamindars who now employ them in the collection of rents and keeping of accounts will substitute such machinery as they may require for this purpose.

5. The principal papers in the settlement record for each mauza, which will be filed in the collector's record-room, so as to be safeguarded and available for reference, are (1) the field map; (2) the khasra or field index; (3) the khatian or collected list of all tenants who pay rent to one proprietor or group of proprietors, with the area of their fields, the rent payable and the incidents of their tenure; and (4) the khewat or register of proprietors and their interests in the village. For mutations in the khewat provision has already been

been made by law. We are now concerned with mutations in the khatian; and this it is proposed to effect by establishing a large number of circles in each of which there will be a sub-registrar to record these mutations and prepare a corrected khatian or record of tenancies for each village year by year.

6. It will be necessary to provide that all tenants recorded in the settlement khatian must register all transfers of their rights. The present law (Act III. of 1877), under which registration of transfers of immoveable property under Rs. 100 is not compulsory, must be amended, with this object. When the deed of transfer or the notice of succession is brought to the registration office, the procedure of Section 12 of the Tenancy Act should be followed as regards issue of notice to the proprietor, but the provision regarding the payment of a landlord's fee may perhaps be cancelled. Registration fees must be paid by the transferee, perhaps at the rate of Re. 1 for each succession and Rs. 2 for each transfer by sale or mortgage: or else *ad valorem* fees might be charged according to the present fee tables of the Registration Department, viz.:

Rs.	*a.*		*Rs.*	*Rs.*
0	12	where the value does not exceed - - -		100
1	0	ditto is between - - - -	100 and	250
1	8	ditto ditto - - - -	250 ,,	500
2	0	ditto ditto - - - -	500 ,,	1,000

Re. 1 for every additional Rs. 1,000 or part thereof, with a fixed fee of Re. 1 in cases of inheritance.

All changes thus registered would be entered in a mutation register. Where a transfer or succession has taken place and has not been registered, the fee should be doubled.

7. It will also be necessary to enact that all proprietors are required to file in the local registration offices yearly jamabandis, with all changes in occupancy or rent recorded therein. The proprietors who should be required to file these jamabandis would be the persons, and their successors (or in the case of groups of persons a representative of them), in whose names the settlement khatian, or the different parts of it, are drawn up, the word proprietor being used as defined by Section 3 (2) of the Tenancy Act. It will have to be enacted that a proprietor shall be disentitled to sue for arrears of rent any raiyat whose name has not been entered in the jamabandi last furnished. If any proprietors fail to submit their annual jamabandis in due time and form, notwithstanding the issue of such reminders and processes as may be prescribed, power should be given to the collector to appoint a special village accountant whose duty it shall be to prepare the jamabandi required, his pay and incidental costs to be recovered from the proprietor as an arrear of land revenue under Act VII. (B.C.) of 1880. Also, if it is found that the jamabandis on comparison with those of the preceding year, are incomplete or inaccurate, the registration Officer must be authorised to call for amended jamabandis, and to move the collector to take measures to have them supplied. These annual jamabandis will have to be kept with the settlement records arranged village by village in the land record offices. The form of the jamabandi should correspond to the form of the settlement khatian *mutatis mutandis*, and the Board are requested to suggest a suitable form. The annual date by which the landlords should be required to file their jamabandis will have to be fixed.

8. The rural registrar of the circle, on receiving the jamabandi, would first compare it with the jamabandi of the previous year and note all changes. He would then turn to his mutation register, and would see if those changes have been registered. If they have, the new entry would be accepted as correct. If the register shows any change which has not been registered, the registrar would send notice to the parties whose names are expunged and inserted, and would call upon them to appear and state if they agree that the transfer has been effected. If they do agree, the transferee would be liable to pay a double fee for failure to register. If they do not, the registrar would refuse to admit the change, and would direct the parties to file a mutation case in the Revenue Court.

Court. On the other hand, if the mutation register shows a transfer which the jamabandi does not record, the registrar would send notice to the proprietor that in such an entry A's name should have been expunged, and B's inserted as notified on the registration of the deed or succession notice. If the proprietor contests the transfer, the registrar will retain A's name and refer B to the Revenue or Civil Court. If the proprietor accepts the statement that a transfer has been effected, the registrar will effect the necessary correction in the jamabandi. When cases are thus referred to a Revenue or Civil Court, the decision of that Court should be notified to the registrar, and a record made in the mutation register. The jamabandi thus corrected, and containing no changes except those which are accepted by the parties concerned, or else ratified by a decree of Court, would remain the authentic record of the names and rights of tenants for the year.

9. A question is sure to arise as to the amount of authority to be attached to the entries in the jamabandis made by the rural registrars. As the jamabandis will be filed before Government officers in their official capacity, they will, under Section 74 of Act I of 1872, become public documents, will be accessible to inspection under proper precautions, and it will be open to parties to apply for extracts or copies of them. These documents will, at any rate, always have evidential value as admissions of the persons by whom they are filed. By Section 107 of the Tenancy Act the decision of the Revenue, *i.e.*, Settlement Officer, in all proceedings for the settlement of rents under Chapter X. of the Act, and in all cases of dispute as to entries in the record, have the force of a decree; and by Section 109 of the same Act every undisputed entry in the final record must be presumed to be correct until the contrary is proved. His Honour is prepared to recommend that authority be given by legislation to corrected jamabandis similar to that which has been given by the sections above mentioned to the settlement records. Beyond this he does not at present see his way, and it will remain to be seen what weight the Civil Courts attach to the evidence which the jamabandis, mutation registers, and the copies and extracts therefrom will afford. The object of the maintenance of the village records of a permanently settled tract is not primarily to benefit Government by having a detailed record made of all facts connected with the tract surveyed, but that the landlords and tenants should have the advantage of an authoritative record made and maintained by Government officers, to which reference can be made in the case of any dispute between them; indeed, not only will the record tend to facilitate the speedy disposal of disputes between them, but the very fact of its existence is likely in many cases to prevent the dispute from arising in the first instance.

10. It will evidently be necessary to multiply largely the present number of rural sub-registrars, and it is necessary to consider how many such officers will have to be created, so as (1) to place a registering office fairly close to each village; (2) to give the officer enough and not too much to do; (3) to provide him with a sufficient income from fees. We may take the Muzaffarpur district, in which cadastral survey is about to commence, as an example. It has now five rural sub-registrars, and this number must clearly be increased. Its area is 3,000 square miles, and its population about 2,700,000 persons. If we lay down that about 100 square miles should be the area for each sub-registry office, we require 30 rural sub-registrars of circles, each being the centre of a circle the radius of which need not much exceed six miles. No village would then be inconveniently far from an office. The average population of each such circle would be 90,000 people, or about 20,000 houses, and of these perhaps about 10,000 would be tenants whose mutations have to be recorded. Among these there would be (at 4 per cent. per annum) 400 deaths and successions each year, and probably an equal or greater number of transfers. These at Re. 1 and Rs. 2 respectively, would supply an income of Rs. 1,200 by fees, which would probably suffice for the pay of the sub-registrar and his office. The above figures are, of course, highly conjectural, but are offered as a basis for consideration. When the settlement records are drawn up, the true number of tenants will be accurately known.

11. It will probably be necessary to strengthen the Collector's establishments by appointing a sub-deputy Collector at the Sadar, and at each sub-division, to hear the jamabandi mutation suits; and an inspecting registration officer will

be required for each district, to be constantly on tour visiting the circle registration offices and seeing that the jamabandi work is properly performed. The cost of these officers, unless there is any surplus from the registration fees, will have to be borne by Government.

12. I am to solicit the hearty and loyal co-operation of the Board of Revenue, the local officers, and all private persons interested in the subject, in working out the details of this sketch in order to provide a complete and practical scheme of maintenence of the settlement records, which can be laid before the Government of India.

I have, &c.
(signed) *C. E. Buckland,*
Secretary to the Government of Bengal.

Enclosure 3, in No. 1.

EXTRACT from Supplement to "The Calcutta Gazette," Wednesday, 16th August 1893.

SURVEY AND RECORD OF RIGHTS IN BEHAR.

The following papers* relating to the survey and record of rights in Behar are published for general information.

By order of the Lieutenant Governor of Bengal.

(signed) *J. A. Bourdillon,*
Officiating Secretary.

Enclosure 4, in No. 1.

From *J. A. Bourdillon*, Esq., Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Board of Revenue; dated Calcutta, 15th August 1893.

I AM directed by the Officiating Lieutenant Governor to acknowledge the receipt of the Honourable Mr. Stevens' letter, No. 826A., dated 14th August 1893, with its enclosure.† Mr. Stevens' letter and the Minutes of Proceedings give a clear account of the deliberations of the Conference held with the representatives of the zamindars and indigo planters of Behar on the subject of the cadastral survey and maintenance of the record of rights in North Behar, and of the results of that Conference. Briefly stated, the results are that the influential and representative gentlemen who attended the Conference, while reaffirming their opposition to the survey and maintenance of the record altogether, but regarding the contingency that such opposition might prove fruitless, have admitted their preference for a system of maintenance through kanungos; that is, in the lines of the scheme proposed for criticism by his Honour the Officiating Lieutenant Governor. This preference implies the rejection of the system of maintenance through village patwaris. The expression of this preference has been accepted by his Honour as decisive between the several schemes of maintenance, and orders will be at once issued to suspend the registration of patwaris under Regulation XII., 1817, or their utilisation for survey purposes. The Lieutenant Governor understands that this decision, which has already been communicated to the zamindars and indigo-planters, has afforded them gratification.

The results of the Conference are satisfactory to the Officiating Lieutenant Governor as clearly defining the situation, enabling Government to act with greater freedom and effect, and leading to the immediate removal of all these difficulties and uncertainties as to the agency by which the survey should be made and the record subsequently maintained, which had been gathering round the operations in North Behar. These operations will now be prosecuted with

* Viz., Enclosures 4 to 13, inclusive. † *i.e.*, Enclosures 5, 6, 7, and 8, *infra*.

with vigour to a well-defined end by officers under the complete control of the Government alone, and subject to the checks and guarantees for accuracy of work which have been sanctioned by the Officiating Lieutenant Governor at his interviews with the Honourable Mr. Stevens and the Settlement Officers, and Messrs. Carey and Craddock of the Central Provinces Commission.

Measures will also be taken now to procure the necessary legal sanction to the creation of a land record agency on the lines indicated in the draft Scheme and Bill which were laid before the Conference.

Sir Antony MacDonnell desires me, in conclusion, to convey his thanks to the Honourable Mr. Stevens for the judicious and effective way in which the proceedings were conducted by him. His Honour fully endorses the praise given by Mr. Stevens to the gentlemen, official and non-official, who attended the Conference. In his reply to the Tirhoot Landholders' address on the 7th instant, at Muzaffarpur, Sir Antony MacDonnell acknowledged the practical and helpful manner in which, always on the assumption that the record was to be maintained, the zamindars had co-operated with the officers of Government during the discussions and the assistance they promised the Survey Department in the shape of unskilled labour free of charge.

Enclosure 5, in No. 1.

From the Honourable *C. C. Stevens*, Senior Member of the Board of Revenue, to the Secretary to the Government of Bengal, Revenue Department. No. 826A, dated Calcutta, the 14th August 1893.

The Honourable C. C. Stevens.

I HAVE the honour to make the following report on the Conferences which, under the instructions of the Lieutenant-Governor, I held at Muzaffarpur on the 3rd and 5th instant with the representatives of the zamindars and indigo-planters of North Behar, on the subject of the Behar survey and of the future maintenance of the record of rights.

2. Before these Conferences I informally met the Government officers employed in the tracts immediately concerned. The object of this meeting was merely to obtain such general information relating to the facts and to the wishes of those affected by the survey as the local officers could give and was not already known. No proceedings were recorded.

3. I submit full reports of the Conferences, but it is desirable that I should lay before Government a brief summary of what was said and done, and should state the points which appeared to me to have been made clear.

4. I was assisted by the Honourable H. H. Risley, C.I.E., Secretary to Government in the Revenue Department, and by Mr. M. Finucane, Officiating Secretary to the Board of Revenue and permanent Director of Land Records and Agriculture, while Mr. Lyon, Settlement Officer of Muzaffarpur acted as Secretary. To all these gentlemen I am much indebted for their valuable help. The Commissioner of Patna, the Collectors of Muzaffarpur and Chumparan, the Officiating Director of Land Records and Director of Survey, and the Settlement Officer of Chumparan, were also present.

5. On the other side, the Maharaja of Darbhanga with his manager, Mr. Bell, the Maharaja's brother Raja Rameshvar Singh, Mr. Gibbon, the manager of the Bettia Estate, the secretaries to the Behar and Tirhut Landholders' Association, Sir W. B. Hudson, K.C.I.E., president, and Mr. Macnaughten, secretary of the Behar Indigo Planters' Association, together with several other influential European and native gentlemen, represented the zamindars and indigo-planters. I endeavoured to find some persons who might represent the raiyats; and it is a significant fact in considering the conditions of North Behar that no adequate representation of this class could be obtained, and consequently the attempt had to be abandoned. There probably is not a single raiyat in Behar of intelligence and education sufficient to enable him to take part in such a Conference: and the raiyats' feeling on the subject can only be ascertained by personal inquiries in their villages.

6. I opened the proceedings by saying that the intentions of Government must be understood to be unalterable on the following points, which were not therefore open to discussion:—

(1.) The survey is to be made and record of survey and rights is to be maintained up to date.

(2.) The record is to be a public document, the accuracy of which Government must guarantee, so far as may be practicable.

(3.) Since the Government is thus responsible, it must not be fettered in its discretion, as to the period at which corrections of the record should be made.

(4.) The work must be done by an agency under the complete control of Government, and independent of any interested party.

It was then explained that in order to attain these objects, the Government was anxious to know the views and to study the interest of those affected.

7. I then proceeded to sketch the two systems which had suggested themselves to Government, viz., (1) the patwari scheme, under which the unit would be the village, and the survey would be made, and the record kept up, by the patwari; (2) what might be termed the kanungo scheme, under which the survey would be made by amins, and the record for a circle of villages be maintained by an officer of higher qualifications and on higher pay. It was made clear that the former of these two plans would require legislation; the patwari would be a Government servant, appointed, controlled, and paid by Government, and the cesses now collected from the raiyats for the payment of patwaris, under whatever name, must be taken in a legal and probably altered shape. The kanungo scheme was then sketched in outline following the note which had been, under the Lieutenant-Governor's orders, previously forwarded to the Indigo Planters and Landholders' Association.

8. A discussion followed, for which reference may be made to the detailed Minutes of the Proceedings appended to this Report. It was apparent that the unofficial gentlemen present were hostile to any maintenance of the record at all. They pressed for information on many points of detail involved in either of the schemes laid before them, and to meet their wishes I distributed copies of the first draft of a Bill which had been prepared, embodying the Lieutenant-Governor's scheme of kanungos. This Bill, although prepared under the orders of the Lieutenant-Governor, had not yet been submitted to his Honour, and consequently he had no opportunity of expressing his approval or disapproval of the draft. But since it was in general accord with his views, and there was an evident desire on the part of the unofficial gentlemen attending the Conference to be informed of the methods by which practical difficulties might be overcome, it was thought less inconvenient to produce the Bill somewhat prematurely than to reserve it till instructions could be taken.

9. It was not to be expected that any opinion should forthwith be given by the Conference; and it would have been manifestly unfair to press for criticisms without giving time for consideration. The Conference was then adjourned till the 5th, after the difference between the patwari and kanungo schemes had been again explained. No original plan was brought forward by the unofficial gentlemen present, but it was suggested that, instead of attempting to maintain a current revision of records, there should be a decennial revision. Since this suggestion was inconsistent with the principle that Government, being responsible for the accuracy of the record, cannot be fettered as to the periods of revision, I was unable to permit it to be discussed as a proposal, though I directed that it should be recorded as an opinion.

10. On the 5th instant the Conference reassembled. The explanation given by Mr. Finucane of a remark made by him at the previous sitting led to a short discussion regarding the sanction proposed in the Bill for enforcing the communication of information as to transfers. The general feeling among the unofficial members was that the provision was open to objection, as giving the sub-kanungo a lever which he might use for purposes of oppression. It was obviously impossible to promise that no power of punishment for passive obstruction

obstruction should be retained in the Bill, but it was explained that the details were open for consideration, and that any reasonable modifications which could be suggested were likely to be adopted.

11. I then read an extract from a letter written by Mr. Gibbon, on 24 October 1878, to the President of the Behar Rent Committee. The advice given in this letter, as I pointed out, depended on the following principles:—

(1.) It is right that Government should have at its disposal a local agency of contemporaneous record.

(2.) That agency should have no connection with the collection of rents, but should be entirely at the service of Government, and should be nominated and paid by Government officers.

(3.) It is reasonable that the zamindars should pay at least a share of the necessary expenditure direct into the Government Treasury.

(4.) It is possible to secure, consistently with due economy, the services of efficient men.

(5.) The areas to be dealt with by these record-keepers should be readjusted, and the district divided into convenient and fairly uniform circles considerably larger than those of the existing patwaris usually are.

(6.) The present staff of patwaris should be placed at the disposal of the zamindars, to keep or to dispense with at their option.

These considerations, I pointed out, are exactly those on which the Bill under discussion is founded.

12. I regretted that Mr. Gibbon was not present, but I had mentioned to him personally my desire to bring his letter forward, and he was aware that I attached much importance to it. I had abstained from reading it on the first day, partly because I had feared that it might lead to irrelevant discussions, and especially because it seemed undesirable to take Mr. Gibbon at a disadvantage or to forestall and hamper him in anything which he might wish to say. After I had read the letter, Mr. Macnaughten, by Mr. Gibbon's authority, said that circumstances had changed since 1878, and that Mr. Gibbon had claimed the right to change his opinions; Sir William Hudson further attributed Mr. Gibbon's change of opinions to the state of the law regarding the transfer of raiyats' holdings.

13. My object in reading the letter and laying stress on it was not to deny Mr. Gibbon the right to change his views, but to show that the scheme now brought forward was in precise accordance with that which had commended itself to one of the most valued unofficial advisers of Government, who even 15 years ago had had large practical experience. To me, I may remark in passing, it does not appear that the reasons given for a change from those views are adequate. The law as to transfers of occupancy rights has not been changed. If such transfers have become more numerous, surely the necessity for recording them has increased. And if the country is being surveyed and rights ascertained and recorded, it should be easier and less expensive to maintain the record. On the other hand, the interference of Government with the zamindars will be less under the Lieutenant-Governor's scheme than under the scheme which Mr. Gibbon proposed, since it is not now intended to register collections of rents.

14. The members of the Conference were next informed that His Honour the Lieutenant Governor had now seen the Bill which was produced at the former meeting, and had accepted it as a provisional basis of legislation, with certain modifications which were read and explained, and will be found reproduced in the Minutes of the Conference. Under the authority which had been given to me, I announced that Sir Antony MacDonnell would, if desired, be happy to come to the meeting and discuss any suggested amendments of the Bill. It was, however, considered unnecessary to trouble His Honour to do this.

15. I then asked whether the gentlemen present could now give me their opinion as to which of the schemes was to be preferred. The reply was given that, though those present could not bind absent interested persons, they were themselves of opinion that the kanungo scheme was the lesser of the two evils which were presented to them. This expression of preference, taken with the absence of any counter scheme of maintenance from the zamindars was all that the Lieutenant Governor asked for in his speech at the Bankipur Durbar, and under these circumstances I said that I was prepared under the Lieutenant Governor's instructions to stop all further action in the direction of the registration and training of patwaris, and pointed out that the entire abolition of the patwari system is involved in the kanungo scheme. This announcement appeared to give satisfaction.

16. The discussion then fell upon the question of the area to be dealt with by the kanungos. It was desired that this should be as large as possible, that a superior class of men should be employed, and that the corrections should not be made annually. The landholders were assured that these expressions of opinion would have full weight given to them, and it was understood that Government would extend the area to the maximum consistent with efficient work. Speaking only for myself, I said that I could not advise that so large an area should be at first adopted as to produce any risk of failure. The work must first be made safe, and the details might afterwards be modified by the light of experience. I declined to promise that the corrections should not be made annually, since it is a fundamental part of the scheme that this must be left to the discretion of Government.

17. The Maharaja of Darbangba then asked that the Lieutenant Governor's notes might be regarded as part of the proceedings, and that the zamindars might be favoured with as full an exposition of the views of Government as could conveniently be given. This was assented to.

18. It was once more pointed out that, subject to the four principles stated in paragraph 6 above, which are insisted on by Government as fundamental, all details, however important, are open to discussion, and that His Honour the Lieutenant Governor is most anxious to receive all the assistance which the practical experience of those interested can afford him, in order to make the working of the proposed arrangements as little inconvenient as possible. In breaking up the meeting, I then, on behalf of Government, thanked the gentlemen present for their attendance, and acknowledged the courtesy which had lightened my own labour.

19. As the Conference was rising, a further conversation took place between some of the members and Mr. Finucane on the subject of the provision by the zamindars of coolies for the survey, the Lieutenant Governor having, it was understood, expressed the hope to several zamindars, at his interviews with them, that help in this direction might be given so as to lighten the cost of survey. The offers then made were subsequently confirmed by an official letter from the Secretary to the Tirhut Landholders' Association, a copy of which is appended to this letter.*

20. The general results of the Conference appear to me to be these:—

(1.) It was made perfectly clear that the Government would insist on the maintenance of the record of rights up to date as necessary to secure permanent benefit from the original operations. It was made clear that the record should be maintained by a Government agency independent of all parties, and that a revision at the end of five or ten years was an arrangement which the Government could not accept while remaining responsible for the accuracy of the record as representing existing facts.

(2.) It was evident that, though the interests of the zamindars and the indigo planters are not uniform, and perhaps in some instances conflict, both these classes object to the annual maintenance up to date of the record of rights. They would rather that the records

* Enclosure 8, *infra*.

(3.) Of

should not be maintained at all. Next to this they would prefer a revision after long periods, say of five or of ten years.

(3.) Of the two schemes suggested to them, they prefer that of the kanungo dealing with larger areas to that of patwaris dealing with villages.

(4.) The announcement of this preference enabled us to make the immediate concession, that the existing patwaris shall not be made use of for the purposes of the survey and shall remain free for the performance of zamindari duties. The concession was received with satisfaction by zamindars and planters alike.

(6.) We were able to show that the adoption of the kanungo scheme would involve the repeal of the Patwari Regulation, XII. of 1817 (a measure which would probably be satisfactory to zamindar and planter), provided that an efficient mode of maintaining the record of rights can be brought into operation.

(6.) I hope that it was made quite clear that the Government, while adhering to the principles laid down, will consider, and adopt if possible, all reasonable proposals intended to meet the wishes, or guard the interests, of those affected.

21. The main objections put forward to the introduction of any scheme were (1) the interference, (2) the cost, and (3) the probable dishonesty and exactions of the establishments. As the kanungo will have nothing to do with the collection of rent, or recording such collection, or with the letting of land, but will only deal with the maintenance of the record as completed by the survey, whereby all parties will have a standard of right to which to appeal, and as besides he will be closely supervised by superior officers, the interference will be reduced to a minimum, and it will be certainly less than that authorised by the existing patwari regulations. The landlord's share of the cost, though to large zamindars it may be considerable, simply because they possess large property, will be small to other classes, and every effort will be made to avoid needless expenditure. Among other things it is under consideration whether the fees and fines under the Land Registration Act, VII. (B.C.) of 1876, may not be credited to a district fund for the maintenance of these land records. And after all, though that part of the expense which will not be recovered by registration fees, &c., will have to be met by a cess, the amount so raised will be much less than that now levied with doubtful legality for or by the patwaris. At the present time a zamindar has a patwari in every village, it is understood. When the record of rights has been prepared and is maintained, the duties of the patwaris will be diminished; and it will probably be possible for a zamindar to do with fewer men than he now employs. Sir William Hudson, who has an intimate knowledge of the needs and condition of the raiyats, has publicly stated his opinion that they will gladly pay a rupee an acre for copies of the original record relating to their holdings. If this be so, they are not likely to object to pay their share at the rate of half an anna or so per acre per annum for its maintenance. It is too much to hope that there will be no instances of dishonesty or exactions; but the landholders of North Behar possess great power and influence, and are in no way deficient in energy and courage, so that we may confidently look to them to report all instances which may come to their knowledge of malpractices directed to the injury of their raiyats and themselves. I cannot but hope that on further examination the force of these objections will prove to be less than it at present appears to them.

Enclosure 6, in No. 1.

PROCEEDINGS of a Conference held at Muzaffarpur on 3rd August 1893.

PRESENT:

The Honourable C. C. Stevens, Member of the Board of Revenue, Lower Provinces (in the Chair).
The Maharaja Bahadur of Darbhanga, K.C.I.E.
Raja Ramesvar Singh Bahadar.
A. Forbes, Esq., Commissioner of the Patna Division.
The Honourable H. H. Risley, C.I.E., Secretary to the Government of Bengal in the Revenue Department.
Sir W. B. Hudson, K.C.I.E., President, Bihar Indigo Planters' Association.
Colonel Sandeman, Director of Bengal Surveys.
M. Finucane, Esq., Officiating Secretary to the Board of Revenue.
T. Gibbon, Esq., C.I.E., Manager, Bettiah Raj.
Henry Bell, Esq., Manager, Darbhanga Raj.
L. Hare, Esq., Collector of Muzaffarpur.
W. D. Blyth, Esq., Collector of Champaran.
W. C. Macpherson, Esq., Officiating Director of Land Records and Agriculture, Bengal.
E. Macnaghten, Esq., Secretary, Bihar Indigo Planters' Association.
Babu Guru Prasad Sen, Secretary, Bihar Landholders' Association.
Babu Ram Dhari Sahai, Secretary, Tirhut Landholders' Association.
Rudston Brown, Esq., Indigo Planter.
R. Macrae, Esq., Indigo Planter.
E. G. Colvin, Esq., Settlement Officer, Champaran.
Babu Parmesvar Narain Mahtha.
Babu Mangal Pershad.
Babu Ramesvar Narain Mahtha.
Babu Jamuna Pershad Sukul.
Babu Sridesvar Narain Mahtha.
P. C. Lyon, Esq., Settlement Officer, Muzaffarpur, Secretary.

MR. STEVENS, in opening the Conference, said:—

I have been directed by the Lieutenant Governor to meet you for the discussion of the best means of making and maintaining the survey and record of rights in North Behar.

I may say frankly that it has come to my notice that two nearly opposite doubts have been expressed regarding the objects and procedure of Government in this matter. Some appear to think that the Lieutenant Governor has come down with his officers, bringing schemes cut and dried, and determined to adopt them, merely asking for the assent of those interested. Others think that there is nothing definite before them, and that they run the risk of being required to commit themselves prematurely to an opinion on propositions of a vague and shadowy nature. Neither of these apprehensions is well founded.

The points which may be taken at the outset as settled finally and definitely are (1) that the record of survey and of rights is to be maintained; (2) it is to be a public document, the authenticity of which the Government must guarantee, so far as this is practicable; (3) and since the Government is thus responsible, it must not be in any way fettered in its discretion as to the period at which correction of the record should be made; (4) and, lastly, this is to be done by an agency under the complete control of Government and independent of any interested party.

As to the best method of attaining these objects, his Honour the Lieutenant Governor is anxious to know the views and to study the interests of those who will be affected. The key to his position is to be found in the last paragraph of his reply to the landholders' address:—"Gentlemen," he said, "I do entreat you to regard the question in a considerate and conciliatory spirit. I am here to discuss every point with you in a friendly and amicable way. I will do everything I can do within reason and the law to meet your wishes; and if only you will meet me in a similar spirit, as I feel confident you will, then I do think that between us we shall be able during the next few days to arrive at a reasonable understanding and a workable agreement on the matters that have to be settled between us." These are not the words of a Government which is prepared to neglect or refuse advice.

Two plans have been under consideration, viz. (1) the use of the patwaris registered under Regulation XII. of 1817 to make the survey and to maintain the record, and (2) the employment of amins for the survey and of a special agency for maintenance. As to the former, it may serve to clear away some misapprehensions if I say at once that the retention of the present patwari in his

his existing relations is not proposed. If retained at all, he would be made a Government servant, subject only to the orders of the officers of Government, and liable to transfer or removal by them. The extent of the area assigned to him would be reconsidered and readjusted. The cesses levied for the patwaris' remuneration, under whatever name, must be taken for him still, though in a legal and probably altered shape. It is recognised that Regulation XII. of 1817 must be revised so as to secure the above objects, though the Government is advised that the Regulation, as it stands, gives it a right to the services of the patwari, for the purpose of ascertaining and of recording facts connected with the villages, such as would be recorded in the record of rights, and that this right (though fallen into practical disuse) still exists legally. The Government is entitled to require the patwaris to give assistance and information in framing the record and in ascertaining the identity, and measuring the area, of the various plots of land in the village, to the extent of their ability. The exercise of these powers under the Regulation as it stands, especially under the unfavourable conditions which have gradually grown up, would, however, be involved in difficulty; and the dual control which it recognises would be adverse to efficiency, even though there were no objections. If, therefore, the patwari agency is to be employed, it must be under considerably altered conditions.

The other scheme which has been suggested is that there shall be an unit of area. The unit of area is the circle of villages—the circle will contain, perhaps, 20 villages—instead of the single village. The circle officer will be, not the patwari, but a more highly qualified and better paid Government official, and the information to be recorded will be reduced to the minimum necessary for supplying adequate information as to the actual occupation of each field, its area and soil quality, the status of the occupier, conditions of occupation, and the rent and rent-rate payable. The scheme leaves the question of rent payment to be settled between the tenant and landlord without any intervention on the part of the Executive Government. There will be only one statistical statement maintained "the jinswar," which is not directly concerned with the relations of landlord and tenant, and which may be said to have more of an administrative than of a fiscal aspect. The following is an extract from the Lieutenant Governor's note on this scheme :—

"The importance of careful supervision in such a scheme as that under notice cannot be over-rated. I would therefore group the sub-kanungos' circles into circuits (of, say, 20 circles), to be placed under a kanungo on 50 rupees per month, whom I would include in the subordinate provincial service. The entire land record staff of the district I would place under a Sub-Deputy Collector. The following estimate of total cost for an average Behar district is therefore tentatively proposed :

	Rs.
120 Sub-kanungos	3,000
120 Chainmen muharrirs	1,200
6 Kanungos	300
1 Sub-deputy collector	175
	4,675
Pensionary charges at one-fifth	935
Per mensem	5,610
Per annum	67,320
Tour expenses	2,500
Stationery and survey appliances	1,180
Total	71,000

"As establishments have a tendency to grow, and as it might be found desirable to employ senior officers as District Land Record Deputy Collectors, this estimate might in time be exceeded. But it ought, I think, never to go beyond 75,000 rupees per annum."

I may, to prevent all risk of misunderstanding, repeat in other words what I have already said. The discussion must postulate the maintenance of the

record. This is not an open question. The record will be a public document, the authenticity of which the Government must guarantee so far as this is practicable. The Government must, therefore, not be in any way fettered as to its discretion to have annual corrections of the record, if it so decides.

The agency by which the record is to be maintained may be an agency dealing with (*a*) individual villages, or (*b*) circles of villages. If the former be decided on, the unit of agency would be the patwari. If the latter be decided on, the unit of agency would be the circle kanungo. In either case the officer would be a whole-time Government official, entirely independent of any other control.

If the patwari is decided on, the control exercised through him by Government will be close and continuous; and he may be required to furnish any information or statistics required by Government in regard to his village for administrative, judicial, or other purpose. The patwari will not be at the disposal or control of the zamindar for any purpose whatever. He will have nothing to do with the collection of rent. But all arrangements connected with the land or the tenants must be brought on his records.

His pay will be levied from the zamindar and raiyat. It is believed that no more will be needed than the raiyats now pay for this purpose in the shape of *neg*, where the *neg* has not been already consolidated with the rent, or than what they pay for the purpose, though disguised as an addition to the rent, where the *neg* has been incorporated with the rent.

The landlords must make their own arrangements for rent collection.

If the circle kanungo be decided on, the information to be brought on record and the inquiries to be made into village economy from time to time will, of course, be less. And in this case the pay to be given to the officer will be higher; and generally the status of the officer will be better. The control to be exercised over the circle kanungo will be constant, and such as the Government deems adequate for guaranteeing the accuracy of the records.

When the agency is settled the character of the maintenance will have to be discussed. The principle to be insisted on here is that we shall make the map the basis, and that we shall work up from the occupancy of every field to the landlord.

In conclusion, Gentlemen, I would note that it is necessary for us to decide first by what agency the record is to be maintained, before we discuss what agency we shall employ to make it.

Mr. Bell said he was not quite sure that he understood the proposal as regards patwaris. If it was intended that they should cease to do any work for the zamindar, how were they to be paid?

Mr. Risley said that the method that would very likely be adopted was the addition of ¼ anna to the road cess now levied, calculated on the present road cess returns. Where the patwari *neg* had not been consolidated with the rent, a share, probably a half, would perhaps be levied from the raiyats.

Mr. Bell said that, as far as he knew, no patwari *neg* was levied.

Mr. Gibbon said that Government appeared to be under a misapprehension as to the nature of the patwari *neg*. It seemed to be assumed that the zamindar collected this cess from the raiyats and paid the patwari from the proceeds. This was not the case. The patwari was the person who levied the cess, which was called by different names in different villages, and he collected the cess himself. In some villages he had recently taken to entering the amount of this cess as a footnote to the jamabandi, but the zamindar never fingered it. He believed that whether Government took away collections from the patwari or not, he would continue to collect his cess from the raiyat.

Mr. Finucane said that Mr. Gibbon's account of the cess might be presumed to be correct in reference to Champaran, but that this would make no difference to the scheme.

Mr. Bell, on the other hand, considered that the point was a most important one. Although the zamindars were to get no benefit from the patwari, they were to have to pay for him. He asked why they should have to pay at all when no cess had been consolidated with the rent. They had no concern with mere matters of general administration, which should be paid for by the whole community.

Mr. Gibbon protested that Government was still assuming that the raiyats paid the cess to the zamindar.

Mr. Risley said that the effect of the High Court judgment in the matter of patwari *neg* had been to give them a *tabula rasa*, and any scheme now proposed would have to be a wholly new one.

Mr. Bell said that the arrangements for payment would in fact amount to the imposition of a patwari cess.

Mr. Finucane concurred.

Mr. Bell said that the zamindars were not at present in a position to express any opinion on the schemes. His Honour the Lieutenant-Governor in writing demi-officially to Sir William Hudson had promised them a scheme combining the minimum of expense and the minimum of interference. At present they had no knowlede of the details of these schemes. How was the sub-kanungo going to perform his duties? What powers were to be given to him? Was he to be authorised to go into the villages, summon all the raiyats, call for papers and books, &c. &c.? It was most important that such points as these should not be reserved for future determination, but should be decided first. Again what validity was to be given to these men's corrections? They had no information on these points, and would be glad to see the two schemes drawn up in Bill form, and to be given time to consider those Bills.

Mr. Risley inquired whether they were prepared to consider the schemes at once if they should be put before them in Bill form.

Mr. Bell could not promise this, and said that the action to be taken now was too important to be hurriedly decided on, as any scheme now adopted would probably be extended later on to the whole of Bihar and to Bengal as well.

Mr. Risley then explained further the details of the second, or kanungo, scheme. He claimed that it prescribed the minimum of interference. The irreducible minimum of that interference was the year-by-year correction of entries affecting the possession, area, &c., of the fields in each village. The minimum of expense was secured by making the area to be dealt with by each sub-kanungo as large as possible. In the matter of legal validity it was necessary to go back to section 119 of the Bengal Tenancy Act, and to consider what the legal validity was which was attached to the original entries made in the record. This was the starting point. The original entries were of two classes, (1) disputed, and (2) undisputed. The High Court had declared that the decisions arrived at in the matter of disputed entries were *res judicata*. The undisputed entries were merely presumed to be correct until the contrary was shown. The corrections would similarly be divided into disputed and undisputed entries. The undisputed corrections to which both parties agreed would stand on the same footing as the original undisputed entries, and the burden of proof that they were incorrect would lie on the person contesting them, whereas, in the case of disputed entries, the statements made by each party would be noted by the sub-kanungo, and a contemporaneous record would thus be secured of the allegations made on each side, *valeat quantum*, admissible in evidence, but not creating any legal presumption whatever.

Mr. Bell contended that such entries could not be made evidence, as being *res inter alios acta*.

Mr. Risley went on to say that, if it was objected that no legal presumption should attach in any case to an unverified entry made by a sub-kanungo, there was the alternative of having every entry made by him attested by an officer exercising the powers of a Revenue Officer under the Tenancy Act, during an annual revision. The officer in this case would be of equal rank with the Settlement or Assistant Settlement Officer who framed the original record, and it would be proposed to attach a legal presumption of correctness only to those entries which had been verified by him, and to attach no importance to unverified entries. But this development of the scheme would of couse somewhat enhance the cost.

Mr. Bell said he would be glad to see all these proposals down on paper.

Sir William Hudson inquired whether the officials present were pledged to act on lines already laid down for them, or were free to give their own views on the schemes under discussion. He said that he and others with him required assistance in dealing with such administrative schemes, and that there were many non-officials who would give much weight to the opinion of officials who had had practical experience of the difficulties to be met with in the field.

Mr. Finucane pointed out that the two schemes were very similar, and that

the choice lay merely between the employment of small men in small areas, and the employment of more important and better paid men in larger areas. Did the gentlemen present want large or small areas as units ?

Sir William Hudson inquired whether Government was prepared to accept and debate any scheme other than those now proposed ?

Mr. Risley replied in the affirmative, but added that Government would reserve the right to declare that any scheme that might be proposed did not amount to maintenance of the record at all.

Mr. Stevens repeated the limitation referred to in his opening speech, on which Government had determined, and said that the Lieutenant-Governor was anxious to receive the views of non-officials.

Sir William Hudson said that the non-official would be glad to have the opionion of officials of practical experience as to whether they be believed in the present schemes and anticipated their success.

Mr. Forbes remarked that Government had had the benefit of the opinion of such officials before propounding the present schemes.

Mr. Stevens added that the present meeting had been called in order that Government might ascertain the facts and hear the opinions of non-official gentlemen interested.

Mr. Bell was afraid that time was being wasted, as no real discussion could be entered upon until the details of the scheme had been considered. There being no reporters present, mere verbal statements could not be accepted by the zamindars. Sir Charles Elliott had promised the abolition of the patwari.

Mr. Risley said that any such promise was conditional on the acceptance of the scheme them under discusion, which had been abandoned.

Sir William Hudson concurred.

Copies of a draft Bill, with rules to be made under it, were then distributed to the gentlemen present as being a first sketch of the kanungo scheme.

Mr. Gibbon then inquired whether the sub-kanungo would not form some sort of court, how he was to compel the production of evidence, and what he was to do when evidence was persistently withheld from him. He contended that no case had yet been made out for the maintenance of the record at all, but that if it was to be maintained, they must choose whichever scheme appeared to them to be the lesser evil. How could they do this with no details before them? How was evidence to be taken? Would the sub-kanungo have power to summon him (Mr. Gibbon) and to call upon him to produce papers. If he refused, was he to be fined?

Mr. Risley said that all these points would be provided for in a rule-making section, and that all rules drafted under the section would be published for criticism, and that all criticisms would be considered by the executive authorities.

Mr. Bell intimated that the zamindars would be more strongly opposed to the Bill if power were to be given to the executive to make rules to carry out its provisions.

Mr. Finucane said that all of the points raised by Mr. Gibbon would be found to have been answered in the Bill and the rules drafted under it.

Mr. Gibbon inquired further whether the courts would accept the entries as evidence without the evidence of the man who made them.

Mr. Finucane said that this was provided for, and proceeded to explain that a safeguard had been introduced into the scheme in the provision made for the filing of lists of changes to be made in the record in the sub-kanungo's office. In this way a zamindar would be able to place on record his opinion as to the alterations which the sub-kanungo should make. The deputy collector would go into every village and verify every entry in detail.

Mr. Bell asked what would happen if no one appeared before the Deputy Collector or sub-kanungo, or if the raiyats and zamindars all agreed to conceal alterations and to announce that there were none to be made.

Mr. Finucane said that in such cases no changes would be recorded.

Mr. Bell contended that in that case the scheme would not secure the maintenance of the record, and said that in the North-Western Provinces raiyats and zamindars combined to deny the existence of changes in order to get rid of the harassment of the Government agent who was deputed to record them.

Mr. Risley and Mr. Finucane believed that the parties to changes would not adopt

adopt this attitude as soon as they appreciated the advantages that they would obtain by having the corrections made.

Mr. Finucane said, in answer to Mr. Gibbon, that all transfers of holdings or portion of holdings that were alleged to exist would be noted, even if they were illegal, but that such entries would in no way operate to legalise them.

Mr. Gibbon further inquired whether the record was to be binding as between zamindar and raiyat only, or as between raiyat and raiyat also. Were all mortgages, zar-peshgis, and the like to be recorded, even though they were illegal without the zamindar's approval?

Mr. Finucane said that all these points were to be found in the Bill and the rules under it. All mortgages involving possession would be noted.

Mr. Bell inquired what difference there was between the two schemes.

Mr. Finucane said that any Bill and rules that might be drafted to give effect to the patwari scheme would be very similar to those in the hands of the gentlemen present. There would be a change in the area of the unit, in the personality of the agent, and in the method of realising the cost of the maintenance of the record. The patwari scheme would be the more expensive. Both schemes were purely tentative; Government would be prepared to accept any better scheme if one can be put forward.

Mr. Risley added that the tendency under the patwari scheme would undoubtedly be towards greater interference. The area dealt with by each patwari being small, he would be asked for more elaborate information about it, and would probably be called on for local reports in judicial matters, and for census and other statistical information useful for administrative purposes. It would be impossible to ask for all these statistics from men dealing with the larger areas that were to be given to sub kanungos.

Mr. Bell understood that the zamindars were to have nothing to do with the patwari or his returns or his statistics, or indeed with his work in any way, but were to retain the privilege of paying for him.

Mr. Risley and Mr. Finucane agreed that the zamindars would not be called upon for any returns or statistics of a general character, but added that the zamindars and raiyats alike would be benefited by the operation of the scheme, and would be asked to pay in equal shares for the benefit derived.

Mr. Gibbon then inquired whether Government would devise some summary procedure for the recovery of rent.

Mr. Risley said that it was impossible to devise any such procedure until the maintenance of the record had been secured.

Mr. Gibbon asked whether Government would promise to devise some such procedure, if the zamindars agreed to the proposals made for the maintenance of the record.

Mr. Risley said that no such promise could be given, and that Government could not go beyond Sir Charles Elliot's statement in Council that "he hoped it might be possible" to devise such a scheme.

Mr. Gibbon wanted to know what security they had that Government would not go beyond their present requirements in the matter of returns and statistics, and that interference would always be at a minimum. He contended that no one could pledge Government to this.

Mr. Finucane referred to the draft Bill, and pointed out that everything done under it must be confined to the record of transfers and to subjects connected with the maintenance of the record of rights. Obviously if any summary procedure could be devised at all it could not be till we got rid of disputes. The first step to shortening procedure is to minimise the possibility of there being matter left to dispute over; the record of rights, and the scheme for its maintainence aim at effecting this object.

Mr. Gibbon feared that interference would certainly increase.

Babu Parmesvar Narain Mahtha cited as an example of increasing interference a recent addition to the road cess return form which required the entry of rates of rent—a completely new departure.

Mr. Bell thought that the instance showed the danger of trusting to the generalities that were being freely expressed.

Mr. Risley inquired what Mr. Bell would regard as an ideal method of maintaining the record.

Mr. Bell said that he agreed with Mr. Gibbon and Mr. Macnaghten that a periodical revision should be made at intervals of 10 years, and that no further attempts should be made to devise a scheme that it was impossible to work.

Mr. Stevens said that this could not be taken as a proposition, but merely as an opinion.

The Maharajah of Darbhanga said he could not express any opinion until the papers had been circulated among the members of the Behar Landholders' Association and he had received their replies, but he would prefer Mr. Bell's suggestion for the periodical revision of the records if they were to be kept up at all.

Sir William Hudson agreed, but wished to add:—"Unless Government is prepared to give us a summary procedure for the recovery of rent."

Mr. Gibbon agreed, but wished to add:—"If Government insist, against our opinion, on the maintenance of the record by any other means, I would prefer the scheme suggested in the Government Letter of June 30th, 1892."

Babu Ram Dhari Sahai agreed with Mr. Bell's suggestion.

Mr. Risley inquired whether, if Mr. Bell's suggestion could not be accepted by Government, the gentlemen present were prepared to offer an opinion on the schemes that had been submitted to them.

Mr. Bell and the Maharajah of Darbhanga expressed their inability to give a personal opinion on the point at present, as time was required to enable them to circulate the scheme among the members of the Bihar Landholders' Association.

Mr. Stevens inquired whether the opinions that had been expressed perferring a decennial revision were also liable to modification after further consideration.

Sir William Hudson said that those opinions were a plain and clear answer to a definite question propounded by Mr. Risley.

The Maharajah of Darbhanga in reference to his opinion on that point cited the case of the records of his own villages which were surveyed in 1878, and had recently been re-surveyed, and in which very few alterations were found to be necessary.

Mr. Bell gave some details of those changes.

Mr. Finucane pointed out that a record that had been left uncorrected for five years would be quite useless in the courts, and that legal validity could only be secured for the record by its proper annual maintenance. Unless this were secured it would be impossible to devise any procedure for the summary recovery of rents or for simplifying the evidence under the ordinary procedure.

Mr. Bell disagreed, and expressed his opinion that the Government of India should not force the maintenance of the record on the Provincial Government when a gentleman of the vast experience of Mr. Gibbon had declared that it was impossible to secure it.

Mr. Risley inquired, with reference to the registration scheme preferred by Mr. Gibbon, what was to be done with the map. The papers could be kept up under that scheme, but not the map.

Sir William Hudson pointed out that 8 out of 10 per cent. (the figure adopted as representing probable alterations) would be succession transfers involving no alteration of the map.

Mr. Stevens then asked for an answer whether, if it be determined that the record must be maintained annually or concurrently, the patwari would be preferred to the sub-kanungo.

Mr. Finucane again explained the difference between the two schemes.

The Maharajah of Darbhanga said no answer could at present be given.

Mr. Gibbon inquired whether he was to continue to nominate additional patwaris, substitutes for unfit patwaris, and the like.

Mr. Stevens said that Mr. Gibbon should formulate his question and send it up through the Collector of Champaran, but that in the meantime no change should be made in his present procedure.

Babu Ram Dahri Sahai inquired whether the registration of patwaris was to continue.

Mr. Stevens said that further orders would be subsequently issued on this point.

Messrs. Gibbon and Bell inquired whether the draft Bill and rules could be regarded as an official document.

Mr. Finucane said it was only a first draft not yet seen by the Lieutenant Governor, but added that it had been prepared on the lines of His Honour's scheme.

Mr.

Mr. Bell thought that the details of the scheme were of such importance that he would like to know, before he considered it, whether the Lieutenant Governor approved of the draft.

As to a further meeting of the Conference, Sir William Hudson thought any such meeting would be unnecessary until at least a definite reply had been given to the suggestion that the records should be revised decennially.

After some discussion the Conference was adjourned to 8 a.m. on Saturday the 5th August.

P. C. Lyon, Secretary.

Enclosure 7, in No. 1.

PROCEEDINGS of a Conference held at Muzaffarpur on 5th August 1893.

PRESENT:

The Honourable C. C. Stevens, Member of the Board of Revenue, Lower Provinces (in the chair).
The Maharajah Bahadur of Darbhanga, K.C.I.E.
Raja Ramesvar Singh Bahadur.
A. Forbes, Esq, Commissioner of the Patna Division.
The Honourable H. H. Risley, C.I.E., Secretary to the Government of Bengal in the Revenue Department.
Sir W. B. Hudson, K.C.I.E., President, Bihar Indigo Planters' Association.
Colonel Sandeman, Director of Bengal Surveys.
M. Finucane, Esq., Officiating Secretary to the Board of Revenue.
Henry Bell, Esq., Manager, Darbhanga Raj.
Babu Bepin Behari Bose, Manager, Hutwa Raj.
L. Hare, Esq., Collector of Muzaffarpur.
W. D. Blyth, Esq., Collector of Champaran.
W. C. Macpherson, Esq., Officiating Director of Land Records and Agriculture, Bengal.
E. R. Macnaghten, Esq., Secretary, Bihar Indigo Planters' Association.
E. G. Colvin, Esq., Settlement Officer, Champaran.
H. Collingridge, Esq., Indigo Planter.
Rudson Brown, Esq. „
Rowland Hudson, Esq. „
A. Macrae, Esq. „
E. Stevens, Esq. „
Babu Ram Dhari Sahai, Secretary, Tirhut Landholders' Association.
Babu Ramesvar Narain Mahtha.
„ Parmesvar Narain Mahtha.
„ Sridesvar Narain Mahtha.
P. C. Lyon, Esq., Settlement Officer, Muzaffarpur (Secretary).

The minutes of the proceedings of the meeting held on 3rd August were taken as read and were agreed to, Mr. Bell and Sir William Hudson having previously read and considered them and admitted their accurracy. With reference to the remark made by him (*see* page 18) that in certain circumstances "no changes would be recorded," Mr. Finucane explained that he meant that no changes would be recorded by the sub-kanungo at that time. But the draft Bill provided for further action to compel information in cases of wilful obstruction or concealment. If it were found that information as to transfers was being kept back, and all other means of obtaining that information failed, the collector would issue a notice calling for returns, and would insist on their being filed, imposing a fine for their non-production. And should the returns thus obtained prove incorrect, the zamindar would be liable.

Mr. Bell inquired whether the zamindar was to be held responsible for all inaccuracies in his returns discovered or alleged to exist by the sub-kanungo. In many cases he might be unaware of the existence of changes.

Mr. Finucane explained that it was only in cases of direct obstruction that the penal clause would come into play. The stages would be as follows:—

(1.) The parties would or would not file returns. This was at their option.

(2.) The sub-kanungo would go to the village and make inquiries as to changes after due notice of his intended visit to all parties concerned.

(3.) If he could gather no information, and there was evidence to show that there had been changes, and that both zamindars and raiyats

were combined to conceal them, the sub-kanungo would report accordingly.

(4.) The collector would then consider the report, and, if he thought fit, call on both parties to file statements.

(5.) Then, if the parties still refused to file statements, or filed false ones, the penal clause would come into operation.

Sir William Hudson said that he thought that self-interest would prevent the occurrence of such cases.

Mr. Finucane said that his long practical experience satisfied him that as a matter of fact neither zamindar nor raiyat was ever found to resist contumaciously any reasonable procedure of the Government, and he hoped and believed they would not do so in the matter now under consideration.

Mr. Risley said that a draft Bill must be consistent and complete to stand against criticisms in Council, and that even unlikely contingencies had to be provided against.

Sir William Hudson said that he and others objected to the penal clause, on the ground that it gave the sub-kanungo a handle against both zamindar and raiyat, and that it was by using this handle that he would be enabled to extort bribes and reap his harvest.

Mr. Finucane said that the provision was not essential to the Bill, and might perhaps be modified in Select Committee.

Mr. Stevens remarked that at the last meeting they had been asked what sanction had been provided for such a case.

Sir William Hudson said that the inquiry had only been made to show that the last state of the zamindar would be worse than the first. He contended that the section would give the sub-kanungo power to harass.

Mr. Risley pointed out that he was to be checked by superior officers, among whom was the collector.

Sir William Hudson said that the collector must be omitted from consideration, as he could not be expected to exercise effective control.

Mr. Bell said that as a matter of fact the zamindars would never be disabused of their belief in the power of the sub-kanungos. They would be paid for making entries, and then, in order to avoid the payment, both zamindar and raiyat would combine to conceal changes. The sub-kanungo would also think that he could best justify his appointment and show zeal by harassing all parties for information.

Mr. Finucane said he had not wished to raise a discussion about details, but only to point out what procedure would be followed in the case of combination.

Sir William Hudson said that if the zamindar and raiyat combined and were determined to conceal changes, no procedure could be devised to make them disclose them. They wished to have the provision omitted.

Mr. Stevens then said:—At the end of our last meeting it was remarked that perhaps no further meeting was necessary till the definite orders of Government should be given on the suggestion of quinquennial or decennial revisions. I had intended to make it clear that this suggestion could not be adopted. The Lieutenant-Governor is fully persuaded that the discretion of the Government, which will be responsible for the accuracy of the record, should not be fettered by any conditions as to the periods at which corrections should be made, and he cannot accept the proposals to make these periods quinquennial or decennial.

I regret that Mr. Gibbon is not with us to-day, not only because we shall miss the benefit of his present advice and criticisms, but also because I wish to read to you a part of a letter, to which I attach great importance, written by him on the 24th October 1878, to the President of the Behar Rent Law Committee:—

"The patwari should be nominated by the district officers, be the servant of Government paid by the Government; he should be, as originally intended, 'a record-keeper,' and nothing but a record-keeper, entrusted with no executive powers. He should have nothing to do with the village collections, granting receipts, giving pattas and kabuliyats, &c., &c.; the zamindar should be compelled to do all this through his own servants.

"The

"The patwari being the record-keeper, the zamindar should be compelled to hand him copies in duplicate of the past year's rent-roll (*jamabandi*) and balance sheet (*wasil-baki*), the current year's ticca land accounts (*arsatta*) and instalments paper (*behri*), quarterly returns of all assessment papers (*khasras*), and also collections made (*seahas*), memoranda of lands relinquished by raiyats and new lands bandobasta with raiyats, with a list of pattas given and kabuliyats received.

"One copy should remain with the patwari, the other be signed by the patwari and returned to the landholder. The patwari should be a good accountant and know something of surveying, in case you think it necessary that all measurement of jots should be made by the patwari. The raiyat should at all times have access to the patwari's papers, and the patwari be bound to afford him all information as to the state of his account.

"Instead of each petty village of from one to two hundred rupees rent-roll having a patwari of its own, the district should be divided into circles with rent-rolls of not less than Rs. 5,000, not more than Rs. 10,000. It should be optional with landholders to dispense with the present staff of men. Half the amount of money now expended by zamindars on the present staffs paid into Government treasuries would be sufficient to secure the services of efficient men, and would be a saving to the zamindars, as it would enable them to get rid of the men who cannot afford to be honest on the small salaries they receive.

"All returns called for by district officers should represent the exact terms of the holdings, however ridiculous to them such terms may appear."

After our meeting on Thursday I told Mr. Gibbon that I had thought of reading this letter to the Conference that day, but that I deemed it better not to do so, since I was afraid that the effect might be to lead to irrelevant discussion, and I might have added that I was unwilling to forestall him in anything he might wish to say. He replied that I might have read it, and that there was nothing in it regarding which he had changed his views as to the conditions which then existed, but that circumstances have since become altered; when the letter was written, there was no survey or immediate prospect of one. But the difference which this change has made seems to me to be at the most one of convenience, rather than of principle. In other words, the suggestions then made were proper in themselves, though the survey now, in Mr. Gibbon's opinion, makes it unnecessary that they should be carried out. You will notice that the following considerations underlie those suggestions:—

(1.) It is right that Government should have at its disposal a local agency of contemporaneous record.

(2.) That agency should have no connection with the collection of rents, but should be entirely at the service of Government, and should be nominated and paid by Government officers.

(3.) It is reasonable that the zamindars should pay at least a share of the necessary expenditure direct into the Government treasury.

(4.) It is possible to secure, consistently with due economy, the services of efficient men.

(5.) The areas to be dealt with by these record-keepers should be re-adjusted, and the district divided into convenient and fairly uniform circles considerably larger than those of the existing patwaris usually are.

(6.) The present staff of patwaris should be placed at the disposal of the zamindars, to keep or to dispense with at their option.

These considerations, gentlemen, are, you will perceive, exactly those on which the schemes now before you is based, and the only question is whether the survey has superseded them. In the opinion of Government it has not done so.

Just before we separated on Thursday, the very natural question was asked, whether the Bill then in your hands was to be taken as official, and as representing the views of the Lieutenant-Governor. You were told in reply that it

was based on the Lieutenant-Governor's suggestions, but had not in its present form been considered by him. He has since seen the Bill, and I am authorised to tell you that he has accepted it as a provisional basis of legislation subject to the following modifications, on which he would like to be favoured with your opinion :—

(1.) A section should be introduced (after section 12?) imposing on the transferee (or successor) of the tenure, rent-free holding, or occupancy right, the obligation (subject to penalty of fine?) to report the circumstance of transfer to the kanungo. A fee should be levied on each transfer, &c.

(2.) The collector and registrar of assurances should be bound to report to the kanungo all mutations, transfers, &c., under Acts VII. (B.C.) of 1876 and III. of 1877.

(3.) The fees to be levied under clause (1) above to be credited to a Land Record Fund for the district. All copying fees and fines, &c., to be credited to the same fund. [It is for consideration whether fees under the Land Registration Act VII. (B.C.) of 1876 should not be credited to the same fund.]

(4.) The "Land Record Cess" to be subject to a statutory maximum of ¼ anna per rupee of rent, but the *rate* at which it is to be levied to be fixed annually, with reference to the estimated income from "Fees" and "Fines." The accounts of the fund to be published annually.

(5.) Omit the proviso to section 4 of the draft Bill.

(6.) Consider whether the officer should not be called kanungo instead of sub-kanungo. The higher officers to have higher titles.

(7.) The question of amending the Land Registration Act of 1876, and the Transfer of Property Act, with the view of relieving landholders from the obligation of effecting double registrations (*i.e.*, in the Land Record and the Land Registration Offices), and of giving them the option of registering in the Land Registration Office alone, to be considered when the Bill is being prepared for submission to the Government of India, previous to introduction into Council.

I will say, in conclusion, that the strength of the supervising staff, and the area of the sub-kanungo's jurisdiction, are matters still open to consideration. If it be found possible for a better paid and higher class of official to cover a larger area, this may be subsequently arranged.

Mr. Macnaghten said that Mr. Gibbon had authorised him to say, with reference to the letter that had been quoted, that he claimed his right to change his opinions, that circumstances had altered since 1878, and that he did not adhere to the opinions expressed in the letter.

Sir William Hudson said that the principal reason that had induced Mr. Gibbon's change of opinion was the state of the law as regards the transfer of raiyats' holdings. As long as that was in a fluid state he could not hold by that former opinion. He (Sir William Hudson) was personally of the opinion that in the raiyats' interest the right of transfer should be abolished.

Mr. Bell said that they preferred Mr. Gibbon's present opinions to those expressed 15 years ago.

Mr. Stevens said that he had not understood Mr. Gibbon to say that he had changed his opinions, but that the conditions on which those opinions had been based had been changed. The letter had been read from no desire to convict Mr. Gibbon of inconsistency, or to deny him the right to change his views; the object was to show that the Lieutenant-Governor's scheme was not a mere official invention, but was exactly consistent with the opinion once held by an esteemed unofficial adviser of Government of great experience.

Sir William Hudson said that he understood that the Lieutenant Governor's remarks on the Bill were all dependent on the choice that might be made by them.

Mr. Stevens agreed, and said that he was authorised to say that the Lieutenant-Governor would be quite prepared to come down to the meeting and discuss any particular points or amendments to the Bill.

Mr.

Mr. Bell thought it was not necessary to trouble the Lieutenant Governor to come.

Mr. Finucane said that the Lieutenant Governor's note consisted of a series of concessions that he believed would be acceptable to the zamindars.

Mr. Stevens then asked whether the gentlemen present could now give him an opinion as to which of the schemes was to be preferred.

The Maharajah of Darbhanga said that he could not give an authoritative reply, as he had not had time to consult the Members of the Behar Landholders' Association, but that personally, as a choice of evils, he preferred the scheme in which the agent was to have a larger area and be better paid.

Sir William Hudson concurred and asked that the complete scheme for the employment of sub-kanungos might be circulated for criticism. He then asked what executive orders were now to be issued respecting the registration and training of patwaris.

Mr. Stevens said that if the sub-kanungo scheme was the one preferred by them, he was prepared, under the Lieutenant Governor's instructions, to stop all further action in the direction of the registration and training of patwaris. The entire abolition of the patwari system formed part of the kanungo scheme.

Mr. Finucane said that the Lieutenant Governor was prepared to consider any reasonable modifications of the provisions of Section 17 of the draft Bill when it went into Select Committee. It would not be put forward as a Government proposal to be necessarily passed in its present form.

Mr. Stevens added that in all matters of detail His Honour would be prepared to consider any reasonable proposals.

Sir William Hudson said that the question of the amount of interference was of great importance to them. Many of them thought that an extension of the area of the circles, and of the period of each revision, would diminish the amount of interference. He believed that three-quarters of the transfers would be succession transfers, involving little alteration of the records, and that the work in an area of 25 square miles would be light, especially if it should not be deemed necessary to recognise as transfers petty family arrangements by which members of the same family privately divided up their lands amongst themselves. He was of opinion that the area might be extended, and that, if the period were also extended, a sub-kanungo might do the work of 100 square miles.

Mr. Finucane understood that the principle that Government would follow would be to extend the area to the maximum consistent with efficient work. Experience would show what that maximum was.

Sir William Hudson asked if Government would say definitely that no extension of time could be granted,

Mr. Stevens replied that this could not be said. Government could not bind itself as to the period of revision. In the matter of area, his personal opinion was that it would be dangerous to start by giving the sub-kanungo too large a charge, as this would involve risk of failure, but the general wish to have larger areas and fewer men, and those of a higher class, would be borne in mind; and if experience should show that larger areas could be adopted, it would be easy to make a change.

Sir William Hudson remarked that, if we began with small areas, it was improbable that those areas would afterwards be enlarged.

Mr. Risley asked whether biennial corrections would not be of less value from a landlord's point of view in Civil Court suit than annual corrections.

Mr. Stevens thought it was unnecessary to discuss these details at the present time.

The Maharajah of Darbhanga asked that the Lieutenant Governor's remarks might be put on the minutes of the proceedings, and that the zamindars might be favoured with as full an exposition of the views of Government as could conveniently be given.

Mr. Risley said that the Bill and rules would be circulated for criticism and would doubtless form the nucleus of a vast amount of literature and discussion.

Mr. Stevens said that on Thursday he had laid before them, on behalf of Government, the four principles which the Government insisted on as fundamental. The details to be found in the draft Bill and rules and in the Lieutenant Governor's remarks were on a different footing altogether. In reference to these, the Government was not only willing but anxious to obtain advice and

help. It was completely recognised that the gentlemen present were in possession of a practical knowledge of facts which few officers of Government could acquire, and it was highly probable that even those gentlemen themselves could not fully appreciate the interests of other classes not represented at the meeting. He thanked the gentlemen present for their attendance; and on his own behalf he thanked them for making his labours easy by the friendly and courteous manner in which their discussions had been conducted.

The meeting then adjourned.

P. C. Lyon, Secretary.

Enclosure 8, in No. 1.

From *Babu Ram Dhary Sahoy*, Honorary Secretary, Tirhut Landholders' Association, to the Secretary to the Board of Revenue, L. P.; dated Muzaffarpur, the 7th August 1893.

WITH reference to the supply of coolies by zamindars, I am directed to state as follows:—

2. The zamindars are willing to give the services of three coolies at their own cost to accompany each amin that will be deputed to survey their entire and partitioned villages, it, of course, being understood that they will be employed by the amins solely on survey work and for such length of time only as the survey will continue; their employment will be contemporaneous with the continuance of the survey, and it will cease on the evening of the day it is completed. The amins should be directed to give a receipt to each zamindar, specifying the date, time, and the number of coolies that have been placed by him at their disposal. The zamindars should have the option, on receipt of the notice proposed to be given to them by the Survey Office, as to the probable date of the commencement of the work, and the estimated number of days for which the coolies would be required, either to supply coolies or pay in a lump sum of money to the Survey Office sufficient to cover their wages. We consider that Rs. 1-13 per 100 bighas would sufficiently cover them, calculating their wages at Rs. 3 a month. On payment of such sum of money, all responsibilities of the zamindar to provide for coolies shall cease.

3. As regards coparcenary villages, any zamindar giving coolies shall be entitled to recover the amount jointly and severally from the pottidars. I am aware that there is no legal provision to that effect, but consideration might be made for it in the apportionment of costs, and on this subject I shall address you later on.

4. I may add that the advantages of the present offer would only be complete with the co-operation of the amins. As we have every desire to reduce the cost of the survey and meet the wishes of Government, we have made the offer; but as it will go to reduce a considerable amount of the profit which is now being made in the supply of coolies, you must be prepared to face considerable obstacles and opposition from the interested quarter.

5. I am directed to say that His Highness the Maharajah Bahadur of Darbhanga, Raja Rameshwar Singh Bahadur, and Mr. Rott, Manager, Nurhan estate, fully agree with the above.

6. I may add that a large number of zamindars have signed a declaration form undertaking to supply coolies for each amin while the survey is going on, or to pay in their wages to the Survey Office in a lump sum at 3 rupees a month.

Enclosure 9, in No. 1.

SCHEME for maintaining a Record of Rights in Behar, circulated to the Indigo Planters and Behar Landholders' Association, and referred to in the Minutes of the Muzaffarpur Conference.

The following draft scheme for maintaining a record of rights is submitted for criticism. Two points are reserved for further discussion, namely—

(*a*) The legislation necessary and practicable to give a sanction to the scheme and provide the funds;

(*b*) The validity or effect to be attached to the corrections effected in the record from time to time.

The scheme differs in no fundamental particular from the Patwari Bill of 1885, except in regard to—

(*a*) the unit of area;

(*b*) the rank and qualifications of the officers who are to deal with that unit;

(*c*) the information to be recorded.

2. In the scheme which follows, the unit of area is the circle of villages; the circle will contain perhaps 20 villages, instead of the single village. The circle officers will be, not the patwari, but a more highly qualified and better paid Government official, and the information to be recorded will be reduced to the minimum necessary for supplying adequate information as to actual occupation of each field, its area and soil quality, the status of the occupier, conditions of occupation, and the rent and rent-rate payable. The scheme leaves the question of rent-payment to be settled between the tenant and his landlord without any intervention on the part of the executive Government. There will be only one statistical statement maintained, the "jinswar," which is not directly concerned with the relations of landlord and tenant, and which may be said to have more of an administrative than a fiscal aspect.

This plan will not yield that wealth of statistical, fiscal, and general information which a patwari system furnishes in other provinces; but it will be an enormous improvement on the present state of things, and it will effectively safeguard the interests of the cultivator of the soil; it will facilitate the realization of the landlord's rent, and it possesses advantages of its own in the direction of (*a*) economy, (*b*) application to areas, such as Orissa or Chittagong, in which no patwari system exists, and (*c*) susceptibility of effective control by a smaller supervising staff.

3. An effective system of land records involves—

(*a*) field duties;

(*b*) office duties.

The field duties reduced to their simplest expression consist of (*a*) field inspection, (*b*) map amendment, (*c*) khasra correction.

The office duties reduced to their simplest expression, or at all events the simplest expression consistent with our objects, consist of—

(1) Jamabandi.

(2) Jamabandi goshwara.

(3) Milan khasra.

(4) Jinswar.

Perhaps, also, as I have said, No. (4) is not absolutely essential; but it is very desirable and should be included. I append drafts of the statistical forms, with explanations on the reverse when necessary, which, in the system I am developing, would be maintained by the registering officer, or, as I shall call him, the sub- (or circle) kanungo. The forms were prepared under my orders by a Committee of Settlement Officers in the Central Provinces, and the references are to the Central Provinces' Patwari Rules. But alterations may be necessary to suit the circumstances of Bengal.

I proceed to consider what is the smallest staff by which the duties enumerated above can be efficiently discharged.

I am informed by the Director of Land Records, who has on this point consulted Colonel Sandeman, that in Muzaffarpur, Darbhanga, and Saran there are three plots to an acre, while in Champaran and Gaya there are 2½ plots. I shall subsequently indicate a means whereby the number of khasra entries may possibly be reduced; but here I assume that we have to deal with a three-field-to-the-acre country.

4. The work of maintaining the record varies with—

(*a*) the total area of the circle;

(*b*) the cultivated area;

(*c*) the number of khasra entries;

(*d*) the local condition of the tract, *i.e.*, whether changes in fields, boundaries, possession, &c., are numerous or otherwise, and whether assistance is readily given by the proprietors, raiyats, and so forth.

From my own experience of North Behar, not very recent it must be said, and from my recent experience of this sort of work on a grand scale in the Central Provinces, I should say that mutations will occur annually in (say) not less than 5 per cent., nor more than 10 per cent., of the khasra numbers; and that an expert man of the Central Provinces' Revenue Inspector class (pay Rs. 25 per mensem) can verify 250 khasra numbers a day, or 6,250 numbers in a working month of 25 days. That means 37,500 numbers during the open season of six months, or, with three khasra numbers to the acre, say 20 square miles.

5. I have stated above that possibly the number of khasra numbers might be reduced. The smallness of the average field indicates an intention to give to each individual rice or bhadoi plot a separate khasra number. In Rairpur, which is largely a rice country, the rule was that each individual rice plot should be surveyed, but that in khasra writing they might be clubbed together together into one khasra number—provided that (*a*) the plots are held by the same tenant in the same right; (*b*) that the fields were alike in soil and position; and (*c*) that the class of soil was not one on which double cropping was habitually practised. Although the holdings in Raipur consist of isolated plots much scattered, this method of clubbing led to a reduction of about 15 per cent. in the khasra entries. In Behar it will probably not be necessary to take the soil class and position class into account, while fields making up the holdings are perhaps not so scattered. If this be so, a still larger reduction in khasra numbers may be effected. Say that the number is reduced, then the area with which an expert officer of the stamp I have mentioned can deal during the open season will be somewhat increased, though probably not to the extent, or in so large a proportion, as the khasra numbers are reduced by the plan of clubbing plots.

	Sq. Miles.
Muzaffarpur	3,003
Darbhanga	3,665
Saran	2,622
Champaran	3,531
Total	12,821

6. The areas of the four North Behar districts are shown in the margin, but there are, so far as I know, no authentic statistics showing the cultivated area of any Behar district. In these circumstances, perhaps, I may take the estimates of cultivated areas offered in my Report on the Food Supply of Behar (1876) as reasonable approximations. They were in round numbers for—

District.	Cultivated Area.
	Sq. Miles.
Muzaffarpur	2,240
Darbhanga	2,600
Saran	2,360
Champaran	2,250

or

or say, 9,450 square miles of cultivation altogether. This shows three-fourths of the area to be on the average under cultivation and one-fourth waste, which is probably not far from the truth. The average North Behar district has therefore in round numbers, on these calculations, 2,360 square miles of cultivated and 840 square miles of uncultivated area.

7. The maximum number of officers necessary to maintain the record of rights in the cultivated area of such an average district would be 118. The maintenance of the record of the uncultivated land would not be onerous unless much reclamation were going on. Having regard to the possibility of clubbing plots and so reducing the khasra entries, I should say that, for the average Behar district, 120 such officers, I will call them sub-kanungos, ought to suffice. Each sub-kanungo will want a chainman in the open season.

8. Experience in the Central Provinces has shown that it takes about twice as much time to compile the statistical information as it does to complete the field-to-field inspection. No doubt on the system now being explained the statistical information will not be so elaborate as it is in the Central Provinces, still the sub-kanungos will want some clerical help during the recess months. This I propose to give them by employing literate chainmen each on Rs. 10 per mensem.

We have thus worked out a staff for each district of—

	Rs.	
120 Sub-kanungos at Rs. 25 - - - -	3,000	per mensem.
120 Chainmen-muharris at Rs. 10 - - -	1,200	,,

9. The importance of careful supervision in such a scheme as that under notice cannot be overrated. I would therefore group the sub-kanungos' circles into circuits (of, say, 20 circles), to be placed under a kanungo on Rs. 50 per month, whom I would include in the Subordinate Provincial Service. The entire Land Record Staff of the district I would place under a Sub-Deputy Collector. The following estimate of total cost for an average Behar district is therefore tentatively proposed :—

	Rs.
120 Sub kanungos - - - -	3,000
120 Chainmen-muharrirs - - -	1,200
6 Kanungos - - - - -	300
1 Sub-Deputy Collector - - -	175
	4,675
Pensionary charges at one-fifth -	935
Per mensem - - - -	5,610
Per annum - - - -	67,320
Tour expenses - - -	2,500
Stationery and survey appliances -	1,180
Total - - -	71,000

As establishments have a tendency to grow, and as it might be found desirable to employ senior officers as District Land Records Deputy Collectors, this estimate might in time be exceeded. But it ought not, I think, to go beyond Rs. 75,000 per annum or thereabouts.

In this first draft I do not enter into the manner on which the sub-kanungos should perform their duties: that will fall for later consideration.

A. P. MacDonnell,
Officiating Lieutenant Governor.

Darjeeling, June 24, 1893.

Enclosure 10, in No. 1.

From *H. H. Risley, Esq.*, C.I.E., Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Government of India, Revenue and Agricultural Department (No. 748 T.—R.); dated Darjeeling, the 6th July 1893.

Since taking over charge of this province from Sir Charles Elliott, the Officiating Lieutenant Governor has paid much attention to the question of the Survey and Settlement of Behar, and I am now to submit, for the consideration and orders of the Government of India, a copy of a Minute which his Honour has recorded on those important subjects.

2. It will be perceived that the chief matter upon which the orders of His Excellency in Council are required is concerned with the maintenance of the record of rights when once it has been correctly prepared. This question is touched upon in your letter No. $\frac{1628}{43}$ of the 1st August 1892, which Sir Charles Elliott did not discuss with Sir Antony MacDonnell. So far as the Officiating Lieutenant Governor understood, Sir Charles Elliott was tending, just before he left India, to adopt the conclusion that the task of maintaining the record was one of very formidable magnitude and difficulty, and that in view of the inadequacy of the executive establishments available for administration and supervision, and of the opposition of the zamindars to the exercise of any control by Government over the patwari under the existing law (Regulation XII. of 1817 and Regulation I. of 1819), it was hopeless to attempt anything of the kind; but it was evident that the Lieutenant-Governor's mind was unsettled on the point. He was, however, entirely opposed to legislation having for its object the reform of the patwari system on the lines of the Bill of 1885, for these reasons—

(*a*) that such legislation had been negatived by the Secretary of State;

(*b*) that a patwari scheme would impose too great a strain on the administration;

(*c*) that it would be unpopular with the zamindars.

There was a fourth reason in certain hopes which Sir Charles Elliott seems to have unofficially held out to the zamindars and planters, that Regulation XII. of 1817 might be entirely repealed, presumably after a sufficient scheme had been made out of maintaining the record by some agency other than that of the patwari.

3. In the enclosed Minute, Sir Antony MacDonell has endeavoured to place the case in its historical and practical aspects fully before the Government of India, and has stated with, it is hoped, adequate clearness what his own views and recommendations are. He is very strongly of the opinion that the record, when once it has been correctly prepared, should be maintained up to date. By the survey and record the landlords will gain substantially not only in that the recovery of existing rents will be materially facilitated and its cost reduced, but by the increase of rents in cases where the survey enables the landlord to prove that the tenant is holding land in excess of the area for which he is paying rent. In a very large proportion of the holdings in Bettiah Raj it is believed that such enhancement will be feasible; and although it is hoped that the manager will not take advantage of the survey to attempt a general raising of rents on this ground, it can hardly be doubted that the fact that he holds this power in reserve will tell in favour of the Raj in any question that may arise between it and its tenants. The presumption in favour of existing rents (created by Section 104, 3) carries with it the consequence that if there be a variation of the rent, it must be in the direction of an enhancement, unless power is given under Section 112 of the Act to reduce rent (a power which it is invidious to exercise if it can be avoided, and for which the Officiating Lieutenant-Governor does not now ask). The experience already acquired in the settlement of wards' and private estates under the Act shows that on an average

average the zamindars may count upon realising a return of from 12 to 15 per cent. on the expenditure incurred. Regarded, therefore, as a mere investment, the making of a survey and record of rights is a source of substantial profit to the landlords. In Behar they will further gain by the stereotyping of *sir* or demesne lands, which play so important a part in the agricultural system of that province, and over which raiyats henceforward will be debarred from acquiring occupancy rights. The planters, who are not solely landlords, and who regard the acquisition of rights in land as merely subsidiary to the cultivation and manufacture of indigo, will find their position enormously strengthened and their initial expenditure reduced by the survey placing on record the exact nature and extent of all proprietary rights; so that in future the planter will know exactly with whom to deal when taking a lease of a village. He will also be enabled, on occasions, to ignore the zamindars and to acquire effective rights for the purpose of cultivating indigo by entering into agreements with the raiyats direct.

4. So far, then, looking at the matter from the raiyat's point of view, it will be seen that for a survey and record which will lead probably to an enhancement of their rents, and certainly to a curtailmet of the area within which the rights conferred on them by the Tenancy Act can take effect, the raiyats will have to pay a sum amounting in the aggregate to one-half of the charges imposed upon the land. Clearly they have the strongest equitable claim to some substantial counterbalancing equivalent for proceedings which are likely, or which have a tendency, to produce such results. This equivalent is chiefly to be found in the maintenance of the record of rights, which if it mulcts the raiyats now, will, it must be hoped, give them freedom from illegal demands and adequate protect on in the future. Sir Antony MacDonnell does not deny that the survey and record of rights, especially if conducted in the way indicated in paragraph 34 of the Minute, will do some immediate good to the raiyats; and though he regrets that the operations were begun without previous provision being made for maintenance, he thinks they must be prosecuted now. But he does very earnestly urge upon His Excellency in Council that application should be made to the Secretary of State for permission to legislate for a cess of such amount as will enable this Government to create an efficient record establishment such as is detailed in the scheme marked B attached to the Minute. If the Secretary of State declines to accord this permission, then, if the record is to be maintained at all, no means are left except to organise and administer a patwari system in Behar under the old Regulation XII. of 1817 and I. of 1819, either as they stand or with the minimum of amendment that may be found necessary in order to make them workable enactments.

5. The Officiating Lieutenant Governor is by no means sanguine that a Land Record establishment can be satisfactorily worked under these Regulations, the terms of which are in many respects obscure and indefinite, while the procedure laid down is cumbrous and antiquated. His fear is that it cannot, and that the strong and continuous opposition with which the effort to work it will certainly be met will add enormously to the difficulties which must attach to any scheme based on the Regulation. No record scheme can be satisfactory when the Revenue authorities and the Executive Government have not exclusive and complete control over the appointment and remuneration of the agency by which the scheme has to be carried out. Although the Officiating Lieutenant Governor thinks that, if no other resource is left, an effort should be made to maintain the record under Regulation XII. of 1817, he trusts that this Government may not be placed in what he cannot but regard as a position of very exceptional difficulty and embarrassment, but that power may be conferred upon it to organise by legislation upon modern lines such a local Land Record establishment as may be sufficient for the end in view.

6. If the Government of India can see its way to expressing general approval of the views stated in the Minute, the Officiating Lieutenant Governor will be in a position, when he visits Behar at the end of the current month, to act in pursuance of that approval, and he is not without hope that he may be able to induce the zamindars to accept a compromise and to intimate their readiness to accept Scheme B as set forth in the Appendix to the Minute. For his own part the officiating Lieutenant Governor considers that in the

present circumstances of Behar a land record scheme which concerns itself merely with the permanent facts and conditions of tenancy, leaving the registering of payment of rent to the parties concerned, is all that need be insisted on.

Enclosure 11, in No. 1.

MINUTE on the Survey and Record of Rights in Behar, and on the subsequent Maintenance of the Record, dated 24th June 1893.

The subjects of this paper are perhaps the most difficult and important of any now pending before the Bengal Government. I had the advantage of discussing them with Sir Charles Elliott before he went on leave, and of being placed to some extent in possession of his views on points which are still unsettled. On other points Sir Charles Elliott's opinions are to be readily ascertained from the correspondence. Since taking over charge of the Province, I have given my anxious attention to the question, and have consulted the responsible officials and several unofficial gentlemen on, I think, every phase which it presents. It is now necessary for me to state my provisional opinions on unsettled points, and to indicate the action which should be taken on them, though I retain full liberty to modify my views should I see reason to do so after consultation with the zamindars of Behar on my approaching visit to that Province. But before stating my present opinions, it will be useful to trace as briefly as may be the origin and the successive stages of the development of this question of a survey and record of rights in Behar. This retrospect will throw some light on the measures we should adopt in future.

2. It is unnecessary for my present purpose to go further back than Lord Ripon's administration, when the Government of India addressed to the Secretary of State the important Despatch No. 6 of the 21st March 1882, in which the whole agrarian question in Bengal was summed up, and the outcome of the various enquiries and Commissions that had been appointed to enquire into it set forth and formulated. One of the proposals (head XIII., paragraph 108 of the Despatch) therein made was "to take up the question of introducing throughout Bengal the system of village records and field surveys, commencing with the Patna Division." The Survey and Record of Rights now in progress in Behar are, therefore, immediately due to the initiative of the Marquis of Ripon's administration. But before that time they were among the most urgent recommendations of the Famine Commission, and had been in principle recognized in the time-expired Agrarian Disputes Act VI. (B.C.) of 1876: since then they have been supported by all the most competent officers, who have had to deal with the subject, as the only effective means of improving the condition of the Behar raiyats, whose condition appears to be more depressed than that of any cultivators in the whole of India. I may add that in the area within which the survey and record have been already completed, the peace and security which they have produced are, I understand, very highly appreciated by zamindars and raiyats alike, though as time advances and the record becomes obsolete, it may be doubted whether this gratifying state of things will be adequately maintained.

3. To the Depatch of the 21st March 1882, Lord Hartington, the Secretary of State, replied in his letter No. 54 (Rev.) of 17th August 1882, paragraph 10 of which runs thus—

"As regards head XIII., while fully admitting the advantages which would attend the establishment of village records and accounts, the formation of a record of rights and the introduction of a field survey, I cannot avoid the apprehension that the difficulties of carrying out these measures in those parts of Bengal in which village accounts and accountants, if they ever existed, have long ago entirely disappeared, even from tradition and remembrance, may prove greater than you anticipate. Your present proposal, however, merely contemplates an experimental commencement of the work in the Patna Division of the Province of Behar, where the need for it is, you think, most pressing and the conditions least unfavourable, and to this I will make no objection. I shall be

be glad, however, to receive full reports of the progress of the work, of the expenditure likely to be incurred, of the difficulties which may be encountered, and of the expedients by which they may, in your opinion, be overcome."

4. The Government of Bengal (then administered by Sir Rivers Thompson), whose Revenue Secretary I was at the time and for four years afterwards, was thus confronted with the most important administrative undertaking of a fiscal character since the Permanent Settlement, and it began work by considering, first, what agency, and secondly, what legislation, was necessary to give effect to the policy enjoined on it. Its consideration of the question of agency led to the proposal made in the Bengal letter to the Government of India, No. 309T.—R., dated 1st June 1883, to create a Department of Land Records in Bengal. The Government of India, in forwarding* that proposal to the Secretary of State, made the following remarks, which I quote as being the earliest opinion to which I wish to refer on the subject of the maintenance of the record of rights when once it had been correctly prepared :—

* *See* Despatch No. 13 of 25th September 1883.

"All attempts to obtain trustworthy agricultural statistics or to maintain correct village records of rents and tenures such as are found in other parts of India have failed in Bengal owing to the decline of the patwari and kanungo system. This defect is prominently noticed in the Report of the Famine Commission, and its evil consequences have been brought clearly before us in dealing with the rent question in Bengal. We agree with the Lieutenant-Governor that legislation (on the rent question) itself will not solve the difficulties which have grown up in many parts of the province, and we think that in Behar at least a survey and reorganisation of the patwaris will be necessary when the Rent Bill passes into law. This great undertaking cannot in our opinion be satisfactorily completed without the continuous supervision of a special department ; and to avoid unnecessary delay in entering on important measures, we think that steps should be immediately taken to constitute the Department of Land Records. We have ascertained from the Bengal Government that though the measures in contemplation for the above purpose cannot be exactly formulated while the provisions of the Rent Bill are still in some respects unsettled, it hopes to be in a position to legislate on the subject (of patwaris) early next year."

5. The Secretary of State in his letter No. 24, dated 10th April 1884, sanctioned the creation of a Department of Land Records as a provisional arrangement which has since become permanent, and then proceeded to make the following remarks with special reference to the second subject, namely, legislation, to which, as stated in paragraph 4 above, the Government of Bengal had to address itself in order to give effect to Lord Hartington's orders of August 1892 :—

"It is impossible to doubt that the results of a general field survey of Bengal and the establishment of detailed village records, if they be found practicable, will be found most beneficial. But the task must be acknowledged to be a gigantic one, whether its difficulty, its cost, and the time it must take be considered, and the opposition which may probably have to be encountered on the part of both landlords and tenants, and I am unable to sanction any step with a view to so great an undertaking until I am furnished with fuller information than that which I at present possess with respect to the methods to be adopted, the expenditure likely to be incurred, and the difficulties which have to be met. These points should not be reported on without the opinion of the Board of Revenue and of the chief administrative officers having been obtained."

6. The question of legislation in amendment of the Patwari Regulation was therefore postponed pending the submission of further information to the Secretary of State, and with a view to procuring such information the Board of Revenue (and administrative officers through the Board) was consulted. I make the following extract from the Board's reply (letter No. 841A., dated 23rd September 1884, to the Government of Bengal) :—

"The importance of this question (maintenance of the record of rights) is only equalled by the difficulty of dealing with it—a difficulty so great that some

officers (notably Mr. Wilson, of Midnapore), look upon it as fatal to a proposal of attempting a survey at all. It must be conceded that there is no agency in Behar (Bengal?) to which the duty of maintaining the village records and maps could be committed, and that it will be necessary to create an organisation for the purpose. Throughout the greater part of Behar there are village servants known by the name of patwaris, but they would not, and indeed could not, discharge the duties performed by patwaris in the North-Western Provinces, and the supervising staff, on which the efficiency of the patwaris depends, does not exist at all. The difficulty, however serious it may be, must be faced and surmounted. *The rent bill would lose half its usefulness if it were not supplemented by a survey and record of rights, and the survey would be of no value unless measures were taken to maintain its accuracy from year to year.*"

7. The Honourable Mr. Reynolds, who was then in charge of the Land Revenue Department of the Board of Revenue, concluded his Minute by expressing concurrence in the views* of Sir Charles Bernard that though there might be opposition and difficulty in the way of the proposed survey and record operations, neither would be insurmountable. Fearing, however, that a general settlement of rents might, on a rigid interpretation of the law untempered by equitable considerations, lead to universal enhancements of rent in Behar (where reports went to show that rents were already very high), Mr. Reynolds advised the limitation of the operations to a survey and record of existing rights and rents alone.

* Stated in a Minute, dated 18th February 1884.

8. The Government of Bengal, in forwarding the Board's report to the Government of India (Bengal letter No. 2426T.—R., dated 25th October 1884), expressed the following opinion:—

"While thinking that in 'exceptional circumstances and special areas,' as stated by the Honourable Mr. Ilbert† in introducing the Tenancy Bill, we may have to settle rents, the Lieutenant-Governor is quite of the opinion that anything like a general settlement of rents in any district is to be deprecated. He accepts the view that on a survey introduced under the orders of Government, if the record of rights show the existence of exorbitant rents and the raiyats put forward claims for reductions, then only should such claims to have fair rents fixed be entertained."

† "Gazette of India" (Supplement) of 3rd March 1883, page 295.

9. The Government of India (letter No. 996A. of 20th November 1884), in acknowledging the receipt of the Bengal letter and calling for further information, observed—

"It is hardly necessary to remark that the value of the survey and the record of rights will be incommensurate with the cost unless an efficient staff of patwaris and supervisors is organised on the lines suggested in Mr. Reynold's minute. * * * If it be decided to commence operations in 1885 or 1886, and on this point the Governor of India will expect to be advised hereafter by the Government of Bengal, his Excellency the Governor-General in Council trusts that no effort will be spared to obtain at an early date the requisite legal powers to organise the patwari staff, and that the work of organisation will be vigorously prosecuted."

10. In accordance with these instructions, and in fulfilment of the original intention of legislating mentioned in paragraph 4 above, I introduced a Bill into the Bengal Legislative Council to amend the Patwari Regulation XII. of 1817, and I attach to this Minute a copy of my speech on that occasion, as it sets forth in sufficient detail the history and existing condition of the patwari system, and the reasons for its proposed reorganisation.

11. One object of this Bill was to levy the cost of a reformed patwari establishment by a cess on the land which, it was contended, would not amount to more than the people already paid for patwaris under the designation of "neg" or customary fees. The intention was to fund these payments, and from the amount so funded, which would be under official control, to pay the patwari and supervising kanungos. The Secretary of State was not disposed to sanction the imposition of a cess for an object the success of which he regarded

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as doubtful; and it was with a view to solve his doubts that it was determined to make an experimental survey and record of rights in a selected area. Accordingly, the Patwari Bill was suspended, pending the result of this experimental survey and record of rights, which was begun under the direction of Mr. E. W. Collin in about 500 square miles of the Muzaffarpur district.

12. While this experimental survey was in progress, further correspondence passed between the Government of Bengal, the Government of India, and the Secretary of State, in regard to the latter's instructions to charge the cost of the experimental operations to provincial revenues, and generally in regard to the Patwari Bill, the object of the correspondence on the latter subject being to remove his Lordship's objections to this proposed measure. In this correspondence, the Government of India, supporting the Government of Bengal, said:—

"We need not again point out what has been already admitted by all parties in the correspondence, that an elaborate survey and record of rights are a pure waste of money, unless due provision is made for keeping the information they furnish up to date. * * * * Unless your Lordship should be of opinion that the explanations now given are sufficient to remove the objection entertained by your predecessor to the inclusion in the Patwari Bill of authority to levy a cess for the payment of village accountants, we concur with the Bengal Government that the only course to pursue is to close the cadastral survey at the end of the present season, and to abandon altogether for the present the attempt to obtain an accurate record of the land and of the incidents of its tenure."

13. The efforts of the Government of India were, however, fruitless; the Secretary of State in his letter No. 21, dated 15th July 1886, stated that his objections to the cess were not removed, and he considered that, under the circumstances, "the only course to pursue was to abandon the proposed measure for the present." This decision involved the abandonment of the experimental survey and record, which was accordingly brought to an end after a large area had been cadastrally surveyed, and a record of rights completed in about 80 square miles of that area. No provision was made to maintain this record up to date, and it must now have become somewhat obsolete; but, as observed in paragraph 2 above, it has given much satisfaction to those interested in it.

14. This order of the Secretary of State's closes what may for my present purpose be regarded as the first stage in these proceedings. During this stage it was, to use the words of the Government of India just quoted, admitted by all parties, firstly, "that an elaborate survey and record of rights are a pure waste of money unless due provision is made to keep the information they furnish up to date;" secondly, that the agency necessary to maintain the record should be provided before the survey and record were begun.

15. The second stage of these proceedings is practically an endeavour to carry out, without legislation, the accepted policy in regard to the record of rights in Behar. Legislation on the patwari question having been denied, a change of opinion in regard to its necessity gradually supervened; it being, as the Board observed, a comforting doctrine that what is unattainable is also undesirable. But apart from this natural disposition of practical administrators to adjust measures to circumstances, the change of opinion can, I think, be traced to two distinct sources, one dating from Sir Rivers Thompson's administration, the other from that of his successor, Sir Steuart Bayley. While the experimental survey and record was going on in Behar, the Bengal Government was also considering the desirability of introducing surveys and record of rights into certain estates managed by the Court of Wards; and in these estates, being limited areas (in some of which, moreover, acute disputes regarding rent actually existed), the Bengal Government did not attach the same importance to the maintenance of the record as it did in the case of a whole district and much more a whole province, when the object was not only to allay existing acute disputes, but also to make lasting provision for the prevention of disputes in the future and for the settlement of a basis of agrarian prosperity. This policy and view of the application of Section 101 of the Tenancy Act in

regard to Wards' estates was set forth in the Bengal letter No. 2419-913 L.R., of 1st December 1886, and there is no doubt that once started it obtained a hold over the spirit of the administration, and an extension which was not at first intended.

16. This result was helped by the report which Mr. Collin in 1887 submitted of his experimental survey operations, and this report is the second source to which I trace the change of opinion referred to in the preceding paragraph. Mr. Collin, who is an officer of ability and judgment, there said, and his words, which are the outcome of practical experience, afford a striking confirmation of the wisdom of the policy of survey and record of rights embodied in Chapter X. of the Tenancy Act:—

"Some such measure as survey and record of rights is absolutely necessary if the rights of the raiyats are not to be entirely confiscated, and if a system by which they have been hitherto deprived of more than half of their legitimate share of the profits of their land is not to be perpetuated."

And again—

"The main point is to ascertain the existing rent and certify it to the raiyat. * * I believe it is a sufficient protection to the raiyat to ascertain and certify his rent to him. The danger lies in his ignorance of his rental."

Mr. Collin, it will be seen, supports the view urged by Mr. Reynolds and Sir Charles Bernard, as stated in paragraph 7 of this Minute, a view in which I entirely concur, as to the desirability of not interfering with rents whenever interference can be avoided.

17. Mr. Collin advocated a survey and record of existing rights as good and necessary in itself and worth the cost, even if not afterwards maintained. He did not, indeed, undervalue the great advantage of maintaining the record; but he had no faith in any system of maintenance by unreformed patwaris, and he thought with Mr. Finucane (*see* paragraph 26 below), that something might be done by making zamindars file returns and checking these by Government agency. Even this way of looking at the matter was not followed by Mr. Norman, then Collector of Muzaffarpur, who, in forwarding Mr. Collin's report, not only denied the possibility of maintaining the record by means of patwaris or zamindars, but went the length of affirming that its maintenance would be of no use or advantage.

18. On this report and these recommendations the Board, having been consulted, replied* as follows:—

* Letter No. 608A., of 15th June 1888.

"The Board cannot console themselves with the acceptance of Mr. Norman's opinion that it matters very little whether the record is maintained or not. On the contrary, they are firmly persuaded that the record will year by year become of less and less value unless adequate measures be taken to ensure its periodical examination and correction, so as to bring it into accordance with the state of things actually existing at the time. The Board would greatly regret to see these registers,† on which a large sum of public money has been spent, and which are described by the Commissioners as excellent and well-arranged, gradually becoming 'waste paper' for want of supervision and correction. * * But in a permanently-settled area, such as is now under consideration, the Board are reluctantly compelled to say that the existing law leaves the Government practically without any resource. It is hopeless to expect that the record can be maintained by the agency either of patwaris (unreformed) or zamindars. The feeling which has prompted Messrs. Finucane and Collin to urge the adoption of some measures which will give a permanent value to the work in which they have taken so much interest, and which they have accomplished so well, has the entire sympathy of the Board. But the Board would be wanting in their duty if they failed to represent that Government has practically before it only the alternatives of abandoning all measures for the proper maintenance of the records of the Muzaffarpur survey, or of invoking the aid of the Legislature for the establishment of an efficient system of patwaris and kanungos."

† Of Mr. Collin's survey.

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Thus it will be seen that the Board of Revenue adhered to the principles of what I have called the first stage of the proceedings, while the Government had begun to vacillate.

19. The Board's views did not commend themselves to his Honour Sir Steuart Bayley, who, in submitting Mr. Collin's report on the experimental survey to the Government of India, had supported the proposal to extend to the rest of Behar a survey and record, even if it were not afterwards to be maintained. And the Government of India, in its letter, No. 433 R.—39—2, of 16th June 1888, agreeing with the Bengal Government, said:—

"In view of the facts brought out, the arguments urged against a survey and record until an agency was made to maintain it lose some of their force. That the full benefits of a record of rights cannot be secured unless it is continuously maintained is obvious; and the Government of India is not without hope that a solution of the difficulty will be found in the inquiries in progress. But even were it otherwise, his Excellency in Council is forced by the recent experiment to the conviction that a survey would be justified by the unquestionable advantages it would confer in determining existing tenures and rents in a manner which could be asserted and maintained under the Tenancy Act.

"Holding these views, and apart from the financial cost of the operations, his Excellency the Governor General in Council entirely concurs in the opinion of his Honour the Lieutenant Governor that the experimental survey has been a success, and that it is desirable to extend the measure to other tracts where uncertainty as to existing rents prevails."

20. The correspondence was submitted to the Secretary of State, who, in his letter, No. 66, of 16th August 1888, said:—

"I observe you incline to the opinion that, even if the continuous maintenance of the village record cannot be fully secured, still an accurate record of existing facts would be of great advantage as affording a basis on which a better state of things might grow up under the Tenancy Act. * * * * If the work is to be undertaken in other localities, the cost of *and subsequent maintenance of the village record* must be kept within the narrowest possible limits of cost, *as the expenses will have to be defrayed by the classes and localities concerned.*"

I invite particular attention to the words I have italicised, as they seem to indicate the possibility that the prohibition against legislation on the patwari question may be reconsidered by the Secretary of State. For the rest his Lordship adopted an attitude of benevolent neutrality and watchfulness, as regards the new departure, rather than of active approval; but he gave the Government of India a free hand.

21. Thus the Governments of Bengal and India, gradually abandoning the doctrine that a survey without subsequent maintenance of the record was a waste of money and useless, came to think that a survey and record without subsequent maintenance is useful, and worth the cost. The reasons for this change were:—

(*a*) The strong necessity that existed, and still exists, for supplementing, in the interests of the depressed tenantry of Behar, the operation of the Tenancy Act by a record of tenants' rights of status.

(*b*) The Secretary of State's opposition to legislation on the patwari question.

22. But, while deciding on a survey and record even without provision for subsequent maintenance, the Governments of Bengal and India and the Secretary of State have not ceased to insist on the desirability and importance of maintaining the record up to date, and the later communications from the Government of India, especially the letter, No. 1628—43, of the 1st August 1892 (which I had no opportunity of discussing with Sir Charles Elliott), indicate a marked urgency of desire that provision should be made for maintaining the record when once it has been correctly prepared.

23. In all this I entirely agree. It is true that my position in regard to this question, before I left the Bengal Government in 1886, had been not only that the record should be maintained when framed for a large tract of country, but that it should not be begun till provision for its maintenance had been made.

On these points my opinion has undergone no change; and, undoubtedly, I should be glad if the Secretary of State were again approached with a view to our taking power by legislation to raise as much money as will enable us to maintain the record, if not by patwaris then in the way I shall presently indicate, which involves the minimum of interference between landlord and tenant. In this way I clearly see my road to the effective maintenance of the record without any trouble, and at a cost to the zamindars and raiyats which would be trifling compared to the immense benefits which both would reap from such a measure. I have suggested in paragraph 20 above that his Lordship might possibly be now willing to consider the fresh representations in regard to legislation which I trust the Governor General in Council will permit us to make. But in any case his Excellency in Council may rely on me to give effect to the policy he has been pleased to sanction.

24. In a subsequent portion of this Minute I shall consider the procedure for making the record, the agency for making it, and the cost. Here I wish to dispose, so far as possible, of the question of maintenance, and to state the measures I propose to take to that end. In June 1892 Sir Charles Elliott, addressing the Board of Revenue, proposed a scheme for maintaining the record, which depended for its efficacy on the raiyats and others reporting to a registering officer all the changes in their holdings which might occur from time to time. I have carefully examined that scheme in the light of my own knowledge of Behar, and of recent experience acquired in the Central Provinces, where survey and record operations are now in progress on a larger scale than elsewhere in India. My conclusions were, that the scheme would not give the information which the Lieutenant Governor wanted, and that, even if it did, the information would be inadequate for the purposes of an effective record. The local criticisms on the scheme were of a similarly unfavourable character, and Sir Charles Elliott himself, being now satisfied that the scheme would not work, has agreed to abandon it.

25. Sir Charles Elliott's idea was to have a self-acting or automatic and self-supporting scheme, not resting on local inquiries or on the maintenance of the village map. He hoped that the people, rent-payers and rent-receivers, would, by the operation of certain sanctions explained in the letter, be induced to report mutations, and would, by various fees, pay for the recording establishments. But it may be taken as an axiom that no system of maintenance is of use which does not rest on the bases of village inspection, map amendment, and *khasra* corrections on the spot. It is also doubtful whether, as khasra corrections will probably not annually be more than about 5 per cent. of the entries, the fees levied from the persons served, *i.e.*, whose record is corrected, would pay for the correcting establishment, unless they were pitched high. To levy much fees would be contrary to practice in other provinces, and no doubt unpopular. It follows, with certainty, that no self-acting agency would be effective, and with probability, that an effective record agency must be paid for from some other source than fees charged for the special services rendered.

26. In 1885 the Director of Land Records in Bengal prepared a scheme, which I understand the Behar zamindars, believing legislation to be imminent, accepted* subject to certain conditions. This scheme is given in Appendix A., and has some points in common with the proposals made by Sir Charles Elliott, while it differs from these (*inter alia*) in requiring new legislation for the imposition of a special cess. It was, however, disapproved by the Board and by the Government of Bengal, for the reasons expressed in the following extract from the Bengal letter to the Board of Revenue of the 9th January 1886:—

* *See* enclosure to the Director of Land Records' letter to the Board, No. 767, dated 19th November 1885.

"In reply, I am to say that the Lieutenant Governor, having perused your letter and the careful report prepared by Mr. Finucane, comes to the same conclusion upon the question as that at which the Board have arrived.

"Sir Rivers Thompson is unable to accept the proposals which have been made, and to which Mr. Finucane has given his support, that the present staff of patwaris are to be henceforth regarded as zamindari servants paid from the cesses now levied on their account, nor that, in his record of rights and of payments, the patwari shall depend for his information upon returns and accounts

accounts furnished to him by the zamindar, and that he should confine himself to ascertaining how far these accounts agree with what the raiyats admit to be correct. To define the duties of a patwari in such terms would, the Lieutenant Governor considers, be fatal to the maintenance in the villages of an accurate and effective record of rights. Furthermore, it must be made clear that no cess whatever shall be levied from the raiyats for payment of patwaris except that which is realisable under the Bill.

"The patwari's work should, in Sir Rivers Thompson's opinion, represent the results of his own personal observation and inspection, and should not entirely depend on its operation upon the information which the zamindar supplies to him. A system under which the patwari makes his original record entirely depend upon returns and accounts periodically given to him by the zamindar must lead to conflict and controversy.

"It is not necessary that any rule should be made that all payments of rent must be made in the presence of the patwari; but, in the work connected with the maintenance of the record of rights, measures should be adopted to make the patwari's action, as far as possible, independent."

These objections appear to me now, as they did in 1885, to be fatal to such a scheme; but I understand that Mr. Finucane has since represented that his proposals were not fully understood at the time, and that they are not really open to the objections stated. This may be a matter for subsequent consideration; but in any case, if as a last resource we are compelled to look to the patwari of Regulation XII. of 1817 for the maintenance of the record, then we must deal direct with the patwari himself, and control him in the actual preparation of the village papers.

27. I am well aware that the great zamindars and landlords of Behar are opposed to an enforcement of Government control over the patwaris under Regulation XII. of 1817. Herein I confess to having some sympathy with them, and I do not propose to employ the patwari of Regulation XII. of 1817 for the purpose of maintaining the record, except as a last resource. But I attach such extreme importance to the maintenance of the record that, failing other means, I should endeavour to work through that Regulation. I am, however, anxious to meet the wishes of the Behar landlords, many of whom are my personal friends, and for all of whom I entertain a strong liking; and I have therefore framed a scheme which is marked B. in the enclosures to this Minute. That scheme dispenses with the patwari altogether, or rather substitutes for him an officer on higher pay and of superior status, whose functions would correspond more closely to those of the kanungo under the Emperor Akbar's land system, as I explained in introducing the Bill of 1885 into the Bengal Legislative Council. The sub-kanungo of Scheme B. would, like the original kanungo established or recognised by Raja Todar Mal, be the servant of Government alone, and would be in no way subordinate to the zamindar. This follows from the fact that the scheme, broadly speaking, limits the maintenance of the record to the facts of occupation, status, and rent payable; leaving the question whether in any case the rent has or has not been actually paid to be settled between the raiyat and his landlord, without any interference on the part of the Executive Government. This is the minimum of maintenance on which Government must insist in the interest of the raiyats; and I am, subject to the orders of the Governor General in Council, willing to abide by it for the sake of concord and compromise with my Behar friends. This scheme will cost about Rs. 70,000 per district annually, but where is that sum to come from if we do not legislate? Only a very small portion could be supplied by copying fees and such like miscellaneous income, and it would not be fair to the general public to pay the entire sum from provincial revenues, even if these revenues were able to afford it, which they are not. The bulk of the money must come, if it is to be raised at all, from the people interested, "from the classes and localities concerned," as the Secretary of State said in his letter, No. 66, of 16th August 1888, already referred to in paragraph 20 above. That the money would be cheaply and well spent, I have no doubt at all; for with such a record as I contemplate we should attain what we have been striving for since the permanent settlement, a sufficient knowledge of the facts of each holding and estate

* Not printed in this Return as an Appendix to the Minute, but of pp. 107–120, *infra*.

estate, whereby agrarian disputes would be reduced to a minimum, such disputes as occurred would be susceptible of easy and speedy decision, and, for the first time within a century, a real and lasting foundation would be laid for the agricultural prosperity of Behar.

28. If the Behar zamindars reject the scheme which, in my anxiety to meet their objections, I propose, and if, moreover, the Secretary of State maintains his veto on the imposition of a cess for maintaining the record, then, undoubtedly, there are only two courses before us: to abandon all attempts to maintain the record, and prepare for ourselves, 10 or 15 years hence, the same chaotic state of things as we now find in existence; or to see what can be done under Regulation XII. of 1817. Having already stated that I regard the maintenance of the record as of extreme importance, it will be understood why I shrink from the former alternative. I am well aware of the difficulties in the way of working the patwari of Regulation XII. of 1817, difficulties which I myself and abler revenue officers have thought insurmountable. But an actual experiment has never yet been made in such circumstances as we are by our survey and record calling into existence. And it may possibly be that practice may falsify our theory, and show us how, by some slight alterations in the regulation, consistent with its principles, means may be found to make it a more effective instrument in our hands. At all events I cannot entertain any proposals—some have, I understand, been made—to repeal Regulation XII. of 1817, and so abolish the slight control Government now has over the registered patwari, except on the condition of the provision of an efficient substitute, such a substitute, for instance, as would enable us to work Scheme B. in the Appendix.

29. And this, I understand, was the attitude adopted by my predecessor up to the eve of his departure. It is true, I believe, that Sir Charles Elliott contemplated the abolition of the Patwari Regulation (XII. of 1817) when an effective scheme for maintaining the record had been provided. But the hopelessness of devising a scheme which should not involve the imposition of a cess, and yet be independent of Regulation XII. of 1817, had apparently come home to him, for in the seventh paragraph of the Resolution on the Survey and Settlement Reports for 1891–92, which was recorded by him on the day before he made over charge of these provinces to me, I find the following expression of his views on the subject of the training of local agency for the purpose of executing and maintaining surveys and records of rights:—

"Another satisfactory feature of the year's work is the progress made in training local men in survey work. The employment of local agency on survey and settlements not only materially reduces the cost, but provides an efficient means of maintaining the maps and records when the work is complete. During the season under notice the following local establishments were put through a course of instruction and will be utilised as far as possible:—

"In the Champaran district, 181 patwaris and their relatives.

"In the Muzaffarpur district, 270 patwaris and their relatives and other local men (80 more were under training).

"In Tippera, 300 local men (Bengalis).

"In the coparcenary villages in Behar, it is possible that some difficulty may be experienced in arranging for a patwari or other resident of the village to do the survey and record writing, but it is hoped that this difficulty may not be insurmountable. Section 5 of Regulation I. of 1819 empowers the Collector, with the approval of the Board of Revenue, to appoint patwaris in such villages with or without reference to the proprietors, and if it is found that the latter cannot agree among themselves to nominate a joint patwari, it may be necessary to take action under this section."

This paragraph, it will be observed, refers to the questions of reducing the cost of the Behar survey and maintaining the record hereafter, and it distinctly contemplates the employment of the patwari not merely to make the survey in the first instance, but also to maintain it when made. The injunction to have recourse to Section 5 of Regulation I. of 1819 in order to provide patwaris in those villages where, owing to the number of joint proprietors, no registered patwari has at present been appointed leaves no doubt on the point that the patwari to be so employed is the statutory patwari, *i.e.*, the patwari appointed by the Collector under the Regulations.

I am

I am aware from my conversations with Sir Charles Elliott that he did not wish to force the inclinations of Behar landlords in connection with the employment of the Regulation Patwari to maintain the record. Neither do I; but if I am driven to it, if I have to choose between abandoning the attempt to maintain the record, and endeavouring to maintain it through Regulation XII. of 1817, then I shall decide on the latter course, though I shall do this with reluctance.

30. This conclusion to which I have come, to work under the Regulation XII. of 1817, if I am precluded from working outside it, confirms a decision which, on the independent ground of economy in survey expenditure, I have already taken, while it links up and harmonises, so far as may be, our present policy and practice with the policy which, as stated in paragraph 14 above, was approved in the earlier stage of these proceedings. The decision is to take up in earnest the registration of patwaris under the Regulation (this was begun in 1876 and carried some length in Behar), and to employ none but registered patwaris (or, failing them, amins) on the survey and record operations now in progress. I do not conceal from myself the probability that this endeavour to procure registered patwaris even for survey work will be met with opposition by Behar zamindars. They will probably think it is the thin edge of the wedge, and that having got patwaris registered for survey work, I shall retain them for the maintenance of the record. Undoubtedly I shall retain them if I am driven to maintain the record under Regulation XII. of 1817; but that is not my primary object in getting them registered. My direct and primary object is to reduce the expenditure on the survey, which is now very considerable, and admits of great reduction by the employment of the registered patwari in his customary and statutory duty of surveying his village*. If the zamindars agree to a scheme of maintenance outside Regulation XII., I shall, after the survey is over, see what I can do to assist them in procuring the repeal of Regulation XII. of 1817, and thus cut the patwari loose from all official control and supervision. If then I had a free hand in this matter, and time were no object, I should, in the interests of economy (and of the future maintenance of the record if we must act under Regulation XII., 1817), be disposed to suspend the survey and record operations until the patwaris had all been registered and trained to survey. But I apprehend that the obligation to carry on the work from the point at which I find it leaves me no choice but to work through amins, when registered and trained patwaris are not forthcoming.

* I may add (to meet the Board of Revenue's reasonable wishes) that, although the registered patwari is bound to survey his village as part of his statutory duties and without further payment, it may be well, as he is not always well paid, to give him a special allowance as a reward for good work.

31. And this brings me to a very important matter indeed. I find that in some places Colonel Sandeman has been making the survey and record through so-called patwaris who are not registered, and are in point of fact zamindari servants pure and simple, paid by the zamindar, and merely temporarily lent by them to the survey authorities. Over these men no effective control can be exercised. They work or leave off working just as they please, and if detected in making false measurements or false entries there is no means of adequately punishing them. The Board of Revenue and the Director of Land Records are strongly opposed to this system; the Settlement Officer has objected to it; and the Superintendent of Surveys, Colonel Sandeman, is himself dissatisfied with it. Certainly I consider it open to the very gravest objections. As the Board of Revenue observe, "it cannot be forgotten that one of the main objects of the Behar Survey and Settlement was the protection of the raiyats, and the Board consider that the experiment of having a large part of the work done by the servants of the very party against whom, if any one, the raiyats require protection, must be attended with some hazard." Manifestly no real trustworthiness can attach to records prepared by the servants of one of the parties concerned. To obviate this formidable objection, Colonel Sandeman has been employing muharrirs to check the entries made by the zamindari patwaris. But this double agency adds largely to the cost of the record, and who that knows Behar can think that after all this is a real check? The record must be prepared under conditions which shall relieve it, so far as we can guarantee, from any suspicion of one-sidedness; and to this end I have decided that mere zamindari servants shall, on no account, be

employed in surveying and preparing the record of the raiyats' holdings. It will no doubt be urged that as the patwari registered under the Regulation is also under the zamindar's control to some extent, the objections to the employment of unregistered patwaris apply also to him. But it cannot be contended that the position of the Government is the same in regard to the registered as to the unregistered man. We hold a strong position in regard to the registered patwari; he is a Government servant; we can dismiss him and we can criminally prosecute him for making a false entry. We have no such hold as this over a private patwari, who is merely lent to us, and whom we do not pay. The position is explained in the following extract from a letter which I have caused to be addressed to an influential gentleman in Bihar, who has taken exception to my orders, directing the employment of registered patwaris alone, and, failing them, professional amins. The letter refers to an important opinion given by the Advocate General as to the obligation the registered patwari is under to survey his village by order of the Collector:—

"The Officiating Lieutenant-Governor has received your letter of the 9th instant, referring to the employment of patwaris on the Behar Survey, and is glad that you have written to him on the subject.

"The matter stands thus. On going through the papers connected with the Behar Settlement, and on hearing what influential gentlemen in Calcutta had to say regarding it, it appeared to Sir Anthony MacDonnell that there were two aspects of the proceedings which needed special attention—(*a*) the expense, (*b*) the absence of an effective plan for maintaining the record when completed.

"The latter aspect of the question is now engaging His Honour's attention, and he trusts to have an opportunity of consulting you and Behar zamindars generally on it when he visits Muzaffarpur next month. On the former aspect of the case, it seemed to His Honour eminently desirable that something should be done to reduce the cost of the survey. The cost of survey and 'khanapuri' is now very considerable, and the tendency is to further increase. On inquiry Sir Anthony MacDonnell found that the survey was being chiefly carried on by amins (to whose employment objections have been raised apart from the matter of cost). The belief was entertained that the Collector could not legally require patwaris to measure their villages. To test the accuracy of that belief, which the Officiating Lieutenant-Governor personally doubted, the question was referred to the Law Officers of the Crown. The Advocate-General has now advised Government (and the Board of Revenue accepts the opinion) that patwaris can be required under the usual sanction to survey their villages as part of their statutory duties.

"But the patwaris over whom the Government can exercise this measure of legal control are the registered patwaris alone, that is to say, the patwaris whom the Collector, usually on the zamindar's nomination, recognises for each mahal or village. Over the unregistered patwaris, who are merely the private servants of the landlords, the collector can exercise no control.

"You will, His Honour is sure, recognise that it is most undesirable that the survey should be made and the record prepared by a private servant of one party concerned, or by any one over whom the Settlement Officers have no adequate control.

"If Behar zamindars and planters assist the Government in this matter, by registering their patwaris where none have yet been nominated and registered, and thus gratuitously procuring for them the requisite status, then the Lieutenant-Governor has no doubt that the cost of the survey and initial record operation will be very greatly reduced, while the efficiency of the patwari as a village servant will be immensely increased by the experience and training in survey he will gratuitously receive. By this means it is not impossible that the cost may be reduced under one-half the present figure. This would be an enormous gain to landlords, tenants and all concerned. But if landlords and others do not help in this matter by coming forward and nominating their patwaris, so as to enable the survey authorities to work through registered patwaris, then, if the operations are to be successfully prosecuted, the Government has no resource left but to work through amins. (Of course the survey authorities will continue to work through amins until the registered patwaris are ready to take the amins' place.) In this alternative the objection based on the expensiveness of the survey, &c., will not lie at the door of the Government, but at the doors of those who, being under a legal obligation to nominate patwaris,

patwaris, abstain from doing this, and thereby impede the adoption of a procedure whereby the cost can be substantially reduced."

On this part of the subject, then, what we have to do is—

For purposes of survey—

(*a*) To make out a list of the villiages in which survey operations have begun or are contemplated.

(*b*) To forward that list to the Collectors of the districts concerned, and ask them to take immediate steps under the Patwari Regulation to have patwaris registered for these villages. In the case of coparcenary villages, to which class most villages in Muzaffarpur are understood to belong, it may be necessary, as was observed by Sir Charles Elliott in the Resolution quoted above, to take action under Section 5 of Regulation I of 1819.

(*c*) To train the patwaris so registered, if they need training, to survey.

(*d*) To employ the registered and trained patwaris in the survey and record operations instead of amins. Until the patwari is ready to take the professional amin's place, the latter must be kept on.

For purposes of subsequent maintenance of the Record, if we must act under Regulation XII., 1817—

(*e*) To request the Board to direct that the recording establishments shall for each village carefully enter the nature and amount of all and every payment customarily made by (*a*) rent-payers, (*b*) rent-receivers to, or for the services of, patwaris.

(*f*) To request the Board to prepare and submit a scheme for maintaining the record through the agency (i) of the registered patwari, and (ii) of such supervising staff of kanungos and Revenue officers as may be necessary. An estimate of the cost of this supervising establishment must be submitted at the same time. How it is to be provided will be a matter for subsequent consideration.

(*g*) To request the Board to consider, in communication with the Law officers, whether, having regard to the terms of Sections XVIII. and XX. of Regulation XII. of 1817, the Government has the power (*a*) of determining what the patwaris' salary shall be; (*b*) of laying down by whom and in what proportion it shall be paid, and (*c*) of requiring the parties, who are directed to pay such salary, to deposit it in a Government treasury in the manner contemplated in Rule XXI. of the Board's Rules regarding patwaris in Bihar (Section XIV., Revenue Officers' Manual, 1888).

(*h*) To request the Board generally to consider whether Regulation XII. of 1817 is susceptible of any modifications (and if so what modifications) not inconsistent with its principles, whereby it may be made a more efficient instrument for maintaining the record of rights.

33. I now pass on to the consideration of the actual procedure of recording rights, and the cost of survey which is being incurred. With the method of survey I need not concern myself, though I shall later on make a few remarks regarding the subordinate agency and the establishment of permanent survey marks. The notifications that have hitherto been issued run as follows:—

"Under the powers conferred on him by Section 101(1) of the Bengal Tenancy Act VIII. of 1885, and with the previous sanction of the Governor General in Council, the Lieutenant Governor is pleased to order that a survey shall be made and record of rights prepared in respect to all lands included within the external boundaries of pargana in the district of .

The particulars to be recorded in the survey and record of rights shall be the following:—

The name of each proprietor, with the character and extent of his interests.

The situation, quantity, and boundaries of proprietors' private lands, as defined in Chapter XI of the Act.

The name of each tenant.

The class to which he belongs, that is to say, whether he is a tenure-holder, raiyat holding at fixed rates, occupancy raiyat, non-occupancy raiyat or under-raiyat, and if he is a tenure-holder, whether he is a permanent tenure-holder or not, and whether his rent is liable to enhancement during the continuance of his tenure.

The situation, quantity, and boundaries of the land held by him.

The name of his landlord.

The rent payable.

The mode in which that rent has been fixed, whether by contract, by order of a court, or otherwise.

If the rent is a gradually increasing rent, the time at which, and the steps by which, it increases.

The special conditions and incidents, if any, of the tenancy."

34. This form of notification seems to me to be appropriate, and it should be continued. It will be noticed that it requires merely a record of existing facts, not a settlement of rents: and herein it agrees with the views held by the Board of Revenue in 1884 and by Mr. Collin in 1887, as stated in paragraphs 7 and 16 above. If either landlord or tenant applies for a settlement of rent, then under Section 104(2) of the Tenancy Act the Revenue Officer is bound to settle the rent, but he should not attempt to settle rents in any other case. It has been, I understand, contended by a gentleman in Behar, whose opinion must always carry weight with me, that the initial words of Section 104(2) impose on the Revenue officer the duty of settling rent of his own motion "when it appears that a tenant is holding land in excess of or less than that for which he is paying rent." But in the first place the Act does not afford any rule or criterion by which the Revenue officer is to be guided in determining the area for which rent has been previously paid, unless it can be said that Section 52(2) of the Act affords such a rule. And secondly, the contention here referred to amounts to saying that the Revenue officer is bound to take judicial notice of the landlord's measurement papers, a proposition which is on the face of it inadmissible.* It is clear, moreover, that this section deals with matters essentially for judicial decision, and I think, therefore, it will be prudent for Revenue officers not to attempt to settle rents, except on the application of either the landlord or the tenant. I am very indisposed to adopt any course which may have the effect of enhancing, through revenue officers, rents in Behar, where, if the fullest inquiries are to be trusted, rents are often too high. I am anxious to leave the question of fixing fair rents to the civil courts, in which, carefully controlled as they are by the honourable judges of the High Court, I have confidence; but if the settlement officers are compelled by a judicial interpretation of Section 104 (2) of the Tenancy Act to consider *suo motu* the question of rent enhancement on the ground of excessive area, then I shall probably apply to the Governor-General in Council for the general power under Section 112 of the Act to reduce rents which are unfair and inequitable (a power not conferable on the civil courts). Thus a settlement which shall not be one-sided, but fair to all parties concerned, may be made.

* On this point see the very important decision of the High Court, dated 30th May 1892. Gouree Patro *versus* Manager, Burdwan Raj Estate.

35. When the facts of the holdings, &c., have been recorded, an extract of the record (*parcha*) should invariably be furnished to each tenant. I attach the highest importance to this. It is essential that the tenant should be in a position to know, before attestation, what has been entered regarding his holding, in order that at attestation he may, if necessary, object to any wrong entry. It is essential that people should not be taken by surprise, but that they should have ample time to consider the proposed entries affecting them before they became final.

36. Attestation is, so far as the raiyat is concerned, the most important link in the chain, and I must insist on the entries of area, rental and status made in the record of rights being attested with special care by a Revenue officer of gazetted rank. I must absolutely prohibit attestation of such entries by muharrirs or by any subordinate officers whatever. A sub-deputy collector is the lowest grade officer whom I would entrust with the duty, and the sub-deputies so entrusted should be picked men. If we are to make a record, no pains

pains should be spared to make it an authentic statement of the facts. I should say that in an area where the disputes about existing rents and status are few, a competent officer should be able to attest the *khatians* for from 250 to 300 tenants in a working day.

37. The cost of the operations is at present high, and if we are not able to use registered patwaris for survey and khasra writing, I fear it will tend to increase. So far as I can gather at present, the—

	Rs.	
Traverse survey costs - - - - -	40	per sq. mile.
Cadastral survey and "khanapuri" (estimated) -	170	,,
Attestation, publication and settlement (estimated)	160	,,
Total - - -	370	

The ways in which this cost can be reduced are (*a*) employment of patwaris instead of amins, on their customary and statutory duty of surveying, (*b*) invoking the voluntary assistance of the raiyats and others interested in the measurement of their own fields, (*c*) making no settlements of rents unless required to do so by landlord or tenant, (*d*) employing as few muharrirs as possible to write *parchas* and help in making the "khanapuri." The reduction of expenditure depends so much on attention to details that I can give no more precise indications as to sources of possible economies; but the expenditure is so much higher than I was accustomed to in the Central Provinces, that I have, with the permission of the Government of India and the consent of the Chief Commissioner of Central Provinces, decided to arrange for the deputation of the Officiating Commissioner of Settlements, Mr. Carey, and a selected Settlement Officer, to consult with Colonel Sandeman, and Mr. Macpherson on the whole question of expenditure, which depends to a very great extent on a careful consideration of a multitude of details and their relative adjustments.

38. In the matter of survey marks, I would say that the fewer permanent marks we have the better. They are a great trouble and expense to examine and maintain. I would have no marks except on triple junction points, unless a flag raised at one such point cannot be seen from the next adjacent point. In that case, an intermediate mark is necessary. I understand Colonel Sandeman agrees to this.

39. In addition to prosecuting operations in the parganas in the Hajipur sub-division of Muzzaffarpur and in the tappas of the Bettiah sub-division of Champaran already under survey, it is proposed next season to begin work in two areas of 500 square miles each in Muzzaffarpur, in one area of similar extent in Saran, in one area of similar extent in Champaran, and in 500 square miles of the Tikari Ward's estate in Gaya. The Saran area belongs to the Maharaja of Hutwa, and the Champaran area belongs in great part to the Bettiah Estate, managed by Mr. Gibbon. If the Maharaja of Hutwa and Mr. Gibbon give assistance, there ought to be no difficulty at all in registering patwaris in these areas and subsequently training them. The amins would then be got rid of and the expenses of survey probably reduced by one-half. In the Tikari Estate in Gaya, which is under the Court of Wards, there will be no difficulty. In other estates the rapid and smooth progress of operations cannot be so certainly counted on, the Behar zamindars being, as I have said, jealous of the exercise by the Government of control over patwaris, and anxious that the latter should become zamindari servants absolutely. It is said that the Behar patwari is wholly untrustworthy, and I myself have not painted him in very flattering colours. But the patwaris in other provinces were probably as bad before they were taken well in hand, and there have been cases in which the denunciations of even the Behar patwari were due to his not being as pliant an instrument as the denouncer wished. At all events the patwari, be his character what it may, is at the present moment a power in Behar: and if the zamindars refuse to meet us in some such way as that indicated in paragraph 27, it will be for us to see, before throwing up the sponge, whether we cannot make him a power for good instead of for evil.

 40. I have

40. I have forwarded this Minute to the Board of Revenue for any remarks they might wish to offer; and I annex their observations on it.* I am gratified to find that both members are in complete accord with the opinions I have expressed.

(signed) *A. P. MacDonnell,*
Officiating Lieutenant Governor.

Darjeeling, 24 June 1893.

Enclosure 12, in No. 1.

APPENDIX A.

OUTLINES of Mr. Finucane's Scheme referred to in paragraph 26 of the Minute for provision of Establishment for Maintenance of Records of Survey and Record of Rights and of Village Accounts.

1. A Government servant to be appointed for each circle or number of villages containing an area with about 16,000 rupees rental, which in Behar would cover about 10 square miles.

2. This officer to be called munserim patwari, to receive a salary of from Rs. 15 to Rs. 20 a month, to possess the attainments of an amin or the like qualifications.

3. The duties of the munserim Government patwari would be—

(*a*) to receive from the zamindars at stated times a statement showing the changes to be made year by year in the survey records. This would practically be the khasra re-written for plots in which any change in occupancy occurred;

(*b*) to receive from the zamindar a jama-wasil-baki or other account showing the realisation from each raiyat year by year.

4. The zamindar would make his own arrangement for keeping his own and his raiyats' accounts, and would simply make over to the Government patwari copies of such accounts as may be prescribed for record and attestation.

5. The Government patwari on receipt of the zamindar's jama-wasil-baki would visit the villages of his circles, explain to the raiyats the amounts shown by the zamindar as realised, ask them if the amounts thus shown are correct. If the raiyat admits their correctness, the fact would be noted; if he denies their correctness, the Government patwari would make a note of the raiyat's allegation on the jama-wasil-baki, but would not attempt to decide which allegation, whether the raiyat's or zamindar's is correct. The jama-wasil-baki would thus be a record of the contemporaneous allegations of both parties, and might be made admissible in evidence in suits between landlord and tenant as such and nothing more. Further, the munserim patwari would compare the amounts entered in the receipts held by the raiyats with the amounts shown by the zamindars as realised from them. If he found a discrepancy, he would content himself with explaining to the raiyat that he ought not to pay rent without obtaining a receipt, and with warning him that if he persists in being foolish enough to do so, he must put up with the consequences.

6. As regards agricultural statistics, the Government patwaris need not trouble the zamindars at all. They would simply go on the land with the maps in their hands and make out for themselves any statistics of cultivated area or the like which may be required.

7. Over every 10 of these munserim patwaris a kanungo at Rs. 50 to be appointed.

8. Over five kanungos, that is to say, over an area of about 500 square miles a Deputy Collector.

9. After these officers had been at work for a short time in this way, supervised and controlled as they would be by the kanungo and the Deputy Collector

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* Not printed.

Collector, it is to be reasonably supposed that raiyats would take care to obtain receipts for all payments made by them, and that after a short time they would not make any payment without first obtaining a receipt.

There would then be no reason why the peripatetic Deputy Collector should not be vested with powers of a civil court, or even with summary powers for disposal of rent suits.

In this way a rent suit would resolve itself into this; the rent payable by the raiyat is known from the settlement records. If a zamindar alleges an arrear to be due from a raiyat, the raiyat may be asked to produce his receipts to show he has paid the amount due of him; should he fail to do so, the Deputy Collector would give a decree.

10. The present staff of patwaris (or such of them as are not required for Government service) to be made zamindars' servants, to be retained or dismissed at the pleasure of the zamindar.

11. A cess of half an anna in the rupee would meet the expense of the requisite establishment; of this one-half should be paid by the zamindars, the other half by the raiyats, as the former would derive quite as much benefit from the successful working of the scheme as the latter.

12. The cess would only be realised and the Bill would only apply where a survey and record of rights has been made.

13. For other parts of the country, the zamindars may be made responsible for the supply of such information or agricultural statistics as Government may reasonably require and prescribe, but they could make their own arrangements for obtaining such informations.

Enclosure 13, in No. 1.

No. 1794—174, dated Simla, the 24th July 1893.

From Sir E. C. *Buck*, KT., C.S.I., Secretary to the Government of India Revenue and Agricultural Department, to the Secretary to the Government of Bengal, Revenue Department.

IN reply to your letter, No. 748 T.R., dated 6th July 1893, on the subject of providing for the maintenance of the land record in Behar by a cess, I am desired to communicate the following remarks and instructions.

2. The minute recorded by His Honour the Officiating Lieutenant Governor contains a clear history of the correspondence which has taken place in respect to the maintenance of the record. As indicated by Sir A. MacDonnell, the Government of India have persistently urged that arrangements must sooner or later be made for maintaining it, and the survey was only sanctioned on the understanding that action would be taken in this respect as soon as the scheme sketched in the final paragraph of Sir Charles Elliott's letter, No. 883 L.R., of 9th July 1891, had received detailed consideration.

3. Like Sir A. MacDonnell, the Government of India would have preferred that the method and means for maintaining the record should have been decided before the survey commenced; but in view of the consideration urged in their letter, No. 2135, of the 18th September 1891, that the survey itself was a task which from its magnitude and importance was not likely to be successfully undertaken by a Lieutenant Governor, whose term of office was drawing to a close, they apprehended that if operations were deferred until a complete scheme for the maintenance of the record had been prepared and sanctioned, the entire project might be indefinitely postponed. It seemed possible, indeed, that if a beginning were not made in 1892, a further period of inaction would set in, ending perhaps in the abandonment of the whole undertaking.

4. As matters now stand, the Governor General in Council is fully alive to the necessity of urgent action, and desires that his thanks may be conveyed to Sir A. MacDonnell for the energetic manner in which he has taken up the

subject. I am to convey the assurances of the Government of India that they will give every support in their power to His Honour in any measures which may be shown to be really necessary for the accomplishment of an object which they have always urged to be an inevitable adjunct to the survey, and will, if funds can be provided in no other way, be prepared to recommend to Her Majesty's Secretary of State the imposition on the landowners of a cess within the limits indicated in Sir A. MacDonnell's minute.

5. His Excellency in Council is glad to observe that in some of its leading features Sir A. MacDonnell's scheme is in accordance with that sketched in Sir Charles Elliott's letter of 1891. In both schemes the inspection and correction of the record is to be effected by a special staff of kanungos or land inspectors; in both the circle of each inspector, or in other words, the unit of area, is to be 20 square miles; and in both the correction of the record is to be confined to the entry of facts and is in no way to deal with the collection or settlement of rents. The important point of difference is that in the scheme of 1891 the funds were to be raised by mutation fees, while it is now proposed that they be provided by a cess.

6. It seems probable that, as elsewhere in India, the amount which can be raised by fees for mutations will not, in any case, provide a sufficient amount to meet the cost of all establishments. But it would seem desirable that before finally determining the amount required to be raised by cess, steps should be taken to ascertain what funds can be realised by the system of compulsory mutation adopted in the revenue codes of other provinces, and whether any economies can be effected by the utilisation of the special staff for registering assurances. On these questions the Government of India will await your opinion.

No. 2.

Letter from the Government of India (Revenue and Agricultural Department), to the Secretary of State for India.

No. 80, dated 8th November 1893.

My Lord,

We have the honour to forward a memorial addressed to your Lordship by the British Indian and other associations, on the subject of the survey and record of rights in Behar, together with a copy of a Minute (No. II.) by Sir Antony MacDonnell, and connected correspondence, dealing not only with the memorial, but with the entire question of the expediency of carrying out and maintaining the survey operations now in progress in Northern Behar. It will be observed that, as a special case, we have permitted the publication of the Minute as well as of the draft Bill and rules attached thereto, without waiting for your Lordship's final orders on the memorial. Our reasons for taking this course are sufficiently stated in the telegraphic correspondence, which will be found enclosed.

2. As regards the memorial, we consider that the pleas and arguments which have been advanced by the memorialists are fully met by the facts and statements set forth at length in Sir A. Macdonnell's Minute, in the Fourth Part of which the various objections are stated and discussed *seriatim*. The only question which we are disposed to regard as open to reconsideration is that which concerns the share of the expenditure to be borne by the State. With regard to this point, however, we desire, before coming to any conclusion, to await the return of Sir Charles Elliott, who has already directed his attention to it, but postponed submitting his final opinion. We shall address your Lordship again on this point, when we submit the further report asked for in paragraph 10 of your Despatch No. 95, dated 24th December 1891, regarding the measures to be taken for the maintenance of the record of rights.

3. It will be seen from our letter of the 21st October, which forms the last of the enclosures to this despatch, that although we have thought it desirable to allow publicity to be given to Sir A. MacDonnell's views, as contained in the draft Bill, and the rules to be made under it, we have not given more than a general

general approval to the Bill, while we have intimated our desire that the rules as well as the whole scheme designed for the maintenance of the land record should be carefully discussed at a conference of Bengal officers with experts specially deputed from the provinces in which such a system has already been introduced.

We have, &c.

(signed) *Lansdowne.*
P. P. Hutchins.
A. E. Miller.
H. Brackenbury.

Enclosure 1 in No. 2.

From *M. Finucane*, Esq., C.S., Officiating Secretary to the Government of Bengal (Revenue Department), to the Secretary to the Government of India (Revenue and Agricultural Department).

No. 1163-T. R., dated Darjiling, 23 September 1893.

I AM directed to submit the accompanying memorial,* without date, received on the 1st September 1893, addressed to Her Majesty's Secretary of State for India in Council by the British Indian Association, the Behar Landholders' Association, the Bhagalpur Landholders' Association, and the Zamindari Panchayat and the Indian Property Association, in which those associations have again called in question the legality, necessity, and utility of the survey and record of rights now being carried into effect in Behar.

2. The views and observations of the Officiating Lieutenant Governor on the memorial have been submitted in paragraph 2 of my letter No. 1130-T.R., dated 21st September 1893, and in the portions of his Honour's Minute, dated 20th idem, therein referred to.

Enclosure 2 in No 2.

REVENUE DEPARTMENT.—Land Revenue—No. 1130.T—R.

Darjeeling, 21 September 1893.

From *M. Finucane*, Esq., Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Revenue and Agricultural Department.

Sir,

I AM desired by His Honour the Officiating Lieutenant Governor to forward, for the information and orders of the Government of India, a draft Bill † (Appendix C. to this letter) for establishing an agency for the maintenance of records of rights made under Chapter X. of the Bengal Tenancy Act, and to request the permission of the Governor General in Council to the introduction of the Bill into the Bengal Legislative Council on a suitable opportunity. I am at the same time to forward a Minute, dated 20th September 1893, which Sir Antony MacDonnell has recorded in connection with the Cadastral Survey and Record of Rights now being carried into effect in Behar, and with the maintenance of the record when made.

2. A memorial, without date, received on the 1st September 1893, forwarded under separate cover, has been submitted to the Officiating Lieutenant Governor by the British Indian Association, the Behar Landholders' Association, the Bhagalpur Landholders' Association, and the Zamindari Panchayat, and the Indian Property Association, for transmission to Her Majesty's Secretary of State, in which the legality, necessity, and utility of the Record of Rights have been again called in question; and Sir Antony MacDonnell has thought it right to examine this memorial, to point out its defects and inaccuracies, and generally to re-state the whole case for a Survey and Record of Rights of North Behar. The Minute is therefore submitted in the hope that it will not only justify the legislation which it is necessary to undertake in order to maintain the record, but also that it will show in a compendious form the reasons which, operating

over

* See page 135 below. † See page 107 below.

over a long series of years, have led Government to undertake these operations in Behar. On the margin of paragraph 7 of the Minute will be found references to the portions of the Minute in which the statements made in the memorial of the Zamindari Associations are discussed.

3. I am to invite attention to the opinions (Appendices A. and B. to the Minute) of both members of the Board of Revenue, in which they express their concurrence with the views of the Officiating Lieutenant Governor. I am also to invite attention to paragraphs 73A. and 73B. of the Minute, in which the President and Secretary of the Indigo Planters' Association intimate a willingness to accept the scheme for maintaining the Record, subject to a condition with which Sir Antony MacDonnell wishes to comply.

4. The question whether the Land Record establishment may be utilised for registration of titles to and transfers of land under the General Registration and Transfer of Property Acts, is one which has been brought to His Honour's notice. Provision has been made for the communication to the Land Record-keepers of registrations effected under the former Act; but after much consideration Sir Antony MacDonnell thinks that, before going further in this direction, it will be better to bring the Land Record system now proposed into working order, and then to graft on to it any expansion that may be considered to be practicable.

5. Advantage has been taken of the opportunity afforded by the Bill, to spread the realisation of the expenses of the Survey and Record of Rights over a period of years, thus lightening the burden of costs on the zamindars and raiyats, and at the same time facilitating their collection. I am in this connection to invite special attention to Section 12 of the Bill, and paragraph 74 of His Honour's Minute.

I have, &c.
(signed) *M. Finucane*,
Officiating Secretary to the Government of Bengal.

Enclosure 3 in No. 2.

MINUTE, dated 20th September 1893, on the Cadastral Survey and Record of Rights in *Behar*, by His Honour the Officiating Lieutenant Governor.

PART I.

INTRODUCTION.

Object of the Lieutenant Governor's Minute of 24th June 1893, and orders passed by the Government of India upon it.

IN discussing the question of the cadastral survey and settlement of North Behar in a Minute dated the 24th June last, my chief objects were to secure the assent of the Governor General in Council to the following two principles:—

(*a*) That no person should be employed in making the survey or preparing the record who was in the employment of either landlord or tenant, or who was not entirely under the control of the Government, and liable as a public servant to punishment for misfeasance.

(*b*) That when the record of rights had been correctly completed it should subsequently be maintained up to date, and that immediate steps should be taken to create an official agency for maintaining it.

The Minute and its appendices also set forth proposals both as to the agency to be employed in making the survey and record, and in maintaining it when made; and I had the satisfaction of being able to cite the joint opinion of the Members of the Board of Revenue, endorsing and accepting those proposals.

The Government of India was pleased to approve fully of my proposals. His Excellency in Council pointing out that those concerning the maintenance of the record of rights were in point of fact in agreement with, though in amplification of, the scheme which had been previously put forward by Sir Charles Elliott, the addition consisting in the provision for map amendment and

and for correction of the record on the spot, without which no scheme for maintaining the record of rights could be effective or complete.

Action taken by the Lieutenant Governor on receipt of the approval of the Government of India of proposals made in the Minute of 24th June 1893.

2. Having received these orders of the Government of India, I caused a draft scheme for maintaining the records to be sent for consideration to the Indigo Planters' Association and the Behar Landholders' Association—the two great bodies charged with safeguarding landlords' interests in Behar; and at the same time the Board of Revenue was requested to prepare a draft Bill upon the subject, with such draft subsidiary rules as might be necessary for giving effect to its provisions. My intention was—an intention subsequently carried into effect—to lay the draft scheme, Bill, and Rules before a representative conference of all interested in the question, on the occasion of a visit to Muzaffarpur which I had decided to make.

3. I went to Behar at the end of July, and at a public Darbar held on the 31st idem at Bankipore, referred to the question of the survey and record of rights then in progress. The question whether a survey should or should not be made being no longer an open one, I limited my observations to two points, namely, "how the work can be best and most cheaply done; and how, when done, its good effects may be perpetuated." This meant, as I went on to explain, whether the survey was to be carried out by Government patwaris or by amins; and whether the records were to be maintained by the Government (or registered) patwaris or by the kanungos of the draft scheme which had been circulated for criticism to the Indigo Planters' and Landholders' Associations, as stated in paragraph 2 above. My object in my Darbar speech was to place the issues with their limitations clearly before all interested parties, and that object was fully secured by the publicity given to my observations. I attach to this Minute a copy of that portion of my speech in Darbar which is concerned with the question under notice.*

Memorial from the Indigo Planters' Association, and reply thereto.

4. Before leaving Calcutta for Behar, I had received the draft of a memorial against the record of rights, purporting to proceed jointly from the planters, zamindars and other landholders of North Behar, which it was proposed to present to me at Muzaffarpur. In the sequel it turned out that the memorial was practically an expression of the views of the Indigo Planters' Association only; but as such it was entitled to the greatest consideration, and this it received. The memorial, besides raising some very important questions, indicated the existence in the minds of its framers of such extreme misconceptions as to the official attitude of this Government, and as to the meaning of the Bengal Tenancy Act, that I welcomed the opportunity its presentation gave me of supplementing my remarks in Darbar by a further statement, which well-nigh covers the entire ground in controversy. I attach to this Minute a copy of the memorial and of my reply.

Conferences with zamindars and indigo planters at Muzaffarpur, and result.

5. These preliminaries over, the conferences for which I had gone to Behar took place at Muzaffarpur under the presidency of the Honourable Mr. Stevens, Senior Member of the Board of Revenue, and the results are recorded in the Minutes of the proceedings, and in Mr. Stevens' report, dated the 14th August, both of which documents are enclosures to this Minute. Briefly stated, the results are that the zamindars are still opposed to the maintenance of the record of rights; but in view of the contingency of their opposition proving futile, they express preference for the maintenance of the record through kanungos or Land Record-keepers to its maintenance through patwaris; that is to say, they prefer the scheme of maintenance indicated in Appendix B. of my Minute of the 24th June and the draft Bill submitted to the Conference, to the enforcement of Regulation XII. of 1817, or the resuscitation of the patwari. I have accepted the choice made by the zamindars.

It is quite true that their choice is a conditional choice, but that is because they object to the maintenance of the record altogether, and not because they do not think the scheme a good one. The truth is that the great majority of Behar landholders do think the scheme as good as, in the prescribed conditions,

* See Enclosure 7 in No. 2, p. 120.

tions, could be devised, and that they are immensely relieved in mind by my acquiescence in their conditional acceptance of it in preference to the patwari scheme. They said so at the time, and they again express their satisfaction in the Resolution printed in the enclosures, which of their own motion the Tirhut Landholders' Association have forwarded to Government.

Reasons for accepting the result of the Conference and suspending the registration of patwaris under Regulation XII. of 1817.

6. In paragraph 31 of my Minute of the 24th June last, reasons were given why it was thought desirable to enforce the provisions of Regulation XII. of 1817, and the registration of patwaris in the districts under settlement. Briefly these reasons were primarily that the cost of survey might be cheapened by employing the registered patwari instead of an amin in surveying his village; secondly, that an agency for maintaining the record might be created and put into training. There was, however, general reluctance on the part of landlords to register their patwaris or bring them in any way under Government control. If the patwaris were not to remain their private servants, while working under the Government in making the survey or framing the record of rights, then the zamindars would prefer that the Government should make its own arrangements for survey and framing the record, and leave the patwaris alone. This state of feeling, the difficulties attaching to any effort to work patwaris under Regulation XII. of 1817, and the choice as to the agency for future maintenance made by the zamindars—all these three considerations induced me to abstain from enforcing a general registration of patwaris, and to instruct the Director of Surveys to employ amins or professional surveyors only in survey work in Behar, care being taken that though local men may, without objection, and indeed with advantage, be trained as surveyors, no amin shall be employed in surveying a village, with which, or with the owner or raiyats of which, he has or had any connexion. It is true that this decision destroys the hope I had entertained of cheapening the survey by employing registered patwaris to do the measurements which under the Regulation they are bound to do as part of their statutory duties; but the objections of the zamindars gave conclusive force to the consideration that it would be undesirable to register patwaris under Regulation XII. of 1817, make them Government servants, and train them to survey work, when on the completion of the survey, that is, after the lapse of a few months, their services were no longer to be made use of. The men to be employed on survey work henceforward will form a body from which we can pick and choose our agents for subsequent maintenance of the record. It may be added here that the zamindars, seeing my difficulty and appreciating my wish to reduce the costs, have offered me free of cost the unskilled labour required by the Survey Department. This will be a material help for which I am much obliged to the zamindars.

Action to be followed in future.

7. So far the way is clear, and it is to be hoped that all the uncertainties which had gathered around the operations in connection with the agency for survey and for subsequent maintenance of the record will now disappear. I have already given the necessary orders, both as to the agency for making the survey and framing the record, and as to the procedure to be followed by it, and my orders on these points are being separately reported to the Government of India for information and approval. These orders will, I trust, have the effect of securing accuracy in preparing the record, as the amins will be entirely precluded from making any entries affecting the status of the tenant or the rate of his rent. Entries regarding these all-important matters will be made by superior officers only. It now remains for me to submit to the Government of India the legislative proposals by which the agency for maintaining the record is to be legalised and funds for its support provided. But as I have just received from the British Indian and Behar Landholders' Associations a Memorial* for submission to Her Majesty's Secretary of State, in which the legality, expediency and usefulness of the survey and record of rights, and its subsequent maintenance, are again called in question, it may be useful to recapitulate the reasons and emphasize the

Fresh Memorial of Zamindari Associations against the Record of Rights.

* The specific objections to the cadastral survey urged in this Memorial may be classed under the following heads. The paragraphs of this Minute on which the objections are specifically answered are given in brackets; but the objections are generally dealt with in Part IV. of the Minute.

(*a*) The zamindars were kept in ignorance of the intention of the Government to survey Behar. "They were not aware that such a measure was in contemplation until the Secretary of State's sanction had been obtained." [24.]

(*b*) The cadastral survey of Behar should not have

been undertaken without special legislative sanction. The survey of a district is not authorised by the provisions of Section 101, Tenancy Act, which only applies to a "local area," which must necessarily mean a limited area possessing some special features. [25–27A.]

(*c*) The cadastral survey of Behar is required for "administrative purposes," and if it is to be continued, the Government should bear all the costs, which ought not to be imposed on landlords and tenants under Section 114 of the Act, and which, if imposed, will impoverish them. [57, 58, 61.]

(*d*) All District Officers having local knowledge are, as shown by the Parliamentary Return published in May last, against the cadastral survey. [49.]

(*e*) The cadastral survey will cause general litigation which will not be conducted in the ordinary courts, "which are well-known and 'trusted' by the people," but must be heard and determined by Revenue officers, "whose decisions for obvious reasons will not be considered with the same respect." The experience of the cadastral survey in the Srinagar Estate is an illustration of this. [56, 59.]

(*f*) No provision has been made for any agency for maintaining the record when it has been completed. [28, 55.]

the necessity for such legislation as I propose, and generally for such a survey and record of rights as we are now carrying into effect in Behar. This procedure will enable me to answer the Memorialists and justify the action of the Government on all points which they raise. This has indeed been already done many times; but the Memorialists are rich, active, and influential, and amid the often refuted contentions which they attempt to revive the true issues are apt to be lost sight of, and the voice of reason and justice to remain unheard. It is well to remind those who interest themselves in the controversy that the question lies not between the Government and the zamindars, but between the zamindars and their raiyats, and that the only interest the Government has in the matter is, as Lord Ripon's Government said, "the diminution or prevention of human suffering." It is true that the raiyats do not make their grievances known through public meetings, telegrams to the newspapers, and all the other devices of an exotic system of agitation. But the grievances are there all the same, deep-seated, growing, continuous; they make the administration of Behar a most anxious task for this Government at all times, and when the crop of even a single season fails, a task which becomes well-nigh insupportable.

Let there be no mistake, no misapprehension of the issue now. While we wish to deprive the zamindars of no privilege to which they are justly entitled, and while we would increase their facilities for managing their estates and collecting their rents, our principal object in undertaking the Survey and Record of Rights in Behar is to protect the legal rights of the raiyats, which have been so lamentably neglected in the past. The zamindars seek to defeat the existing law; the Government seeks that the law shall be enforced.

Argument to be developed in this Minute.

8. In the following remarks, then, I shall briefly traverse the entire ground covered by legislative and executive action in Bengal during the past century, in connection with the subject of recording of raiyats' rights. I shall first deal with the record of rights in its historical and legal aspects. I shall next consider the necessity of a record of rights in Behar, as it existed before the passing of the Tenancy Act. I shall then examine whether that necessity has been removed or mitigated by the operation of that Act. The evidence we have as to the usefulness of a record of rights as a remedy for the agrarian abuses which exist will afterwards be stated, and on convenient opportunities the various objections raised in the Zamindars' Memorial now submitted will be noticed. Lastly, the expediency and effectiveness of the Bill I propose for the maintenance of a record of rights will be discussed.

PART II.

The Survey and Record of Rights in its Historical and Legal Aspects.

Origin of agrarian difficulties in Behar.

9. The agrarian difficulties in Behar which now confront us are the fruits of the mistake which Lord Cornwallis committed in making the Decennial Settlement of the land revenue permanent without first recording the relative rights and interests of

zamindars* and raiyats in the soil. It is a matter of history that the settlement in perpetuity of the land revenue of these Provinces had been the subject of prolonged consideration before Lord Cornwallis ever came to India. It was one of the subjects over which Francis and Hastings disputed, and more than a century ago it ranged Bengal officers into two opposing schools—the zamindari and the raiyatwari. Helped by English or feudal notions of property in land, the zamindari view prevailed against indigenous custom and immemorial practice, and for years before 1793 preliminary inquiries were prosecuted with the object of ascertaining the true assets of the various estates preparatory to a settlement of the revenue in perpetuity. Among other means taken to ascertain these assets was farming the estates to the highest bidder—a plan which was naturally objectionable to the old zamindars, who memoralised the Government in England on that and other alleged grievances. In passing orders on that memorial in 1784, the Court of Directors clearly showed that it was not their intention that a permanent settlement of the revenues should be made without full inquiry into the rights of all parties, and without the provision of adequate safeguards for the immemorial rights of the raiyats. The Court's orders dated 1784 accordingly directed that an inquiry should be made into the rights of all descriptions of persons according to the established usages of the country. These inquiries, which were preliminary to the permanent settlement of the land revenue, resulted in voluminous reports from the collectors of districts, the Board of Revenue, and other public officers in the Lower Provinces of Bengal, and these reports were summarised and examined by Mr. Shore (afterwards Lord Teignmouth, and Governor General of India) in his Minutes, dated 18th June 1789, for Bengal, and 18th September following, for Behar, which are printed as Appendices to the well-known Fifth Report of the House of Commons on Indian Affairs. But the information then gathered was merely of a general character; it afforded very inadequate knowledge as to the financial resources of the various districts, as only in a few districts was any attempt made to institute detailed inquiries or to establish a record of rights. The want of precision which characterised the information which had been gathered so convinced Mr. Shore of the inexpediency, both in the financial interest of Government and in the interest of the raiyats, of basing any permanent arrangements on it, that all the weight of his great influence was directed towards inducing the Governor General to conclude a settlement in the first instance for 10 years only, and a decennial settlement was actually made. It was Mr. Shore's hope that during the term these special inquiries and record of facts might be completed which had already been begun in the 24-Parganas and other places under the orders of Government.†

Mr. Shore opposes the Permanent Settlement on the ground of inopportuneness.

† See Mr. Colebrook's Minute of 1st May 1812, and Mr. Justice Field's "Regulations of the Bengal Code," page 35.

10. Unfortunately, Mr. Shore's prudent counsels did not prevail with the Governor General, who, in his Minute of 3rd February 1790, declared his belief that the objects which Mr. Shore had in view might be secured by speedier means than a detailed and tedious inquiry. It was Lord Cornwallis' opinion that by limiting the Government demand upon the zamindar, and by imposing upon him the obligation of coming to terms with his raiyats, subject to specific rules and restrictions, the purposes of a detailed inquiry in the interest of the raiyats would be effectually and expeditiously fulfilled, while the immediate advantages to the revenue derivable from a permanent settlement would at once accrue. The advice of Mr. Shore was therefore rejected, and the decennial settlement was

Lord Cornwallis, while agreeing with Mr. Shore as to the necessity for protecting the rights of the raiyats, differs from him as to means. Raiyats' rights consequently not ascertained before the Settlement.

* The article under the head "zamindar" in the glossary to the Fifth Report prepared by Sir Charles Wilkins, the Orientalist, explains the original and derived meaning of zamindar. "A zamindar," he says, "is an officer who under the Muhammadan Government was charged with the superintendence of the lands of a district financially considered, the protection of the cultivators, and the realisation of the Government share or its produce either in money or kind, out of which he was allowed a commission amounting to about 10 per cent. and occasionally a special grant of the Government share of the produce of the land to a certain number of villages for his subsistence, called *nankar*. The appointment was occasionally renewed; and as it was generally continued in the same person so long as he conducted himself to the satisfaction of the ruling power, and even continued to his heirs, so in process of time and through the decay of the ruling power and the confusion which ensued, hereditary right, at best prospective, was claimed, and tacitly acknowledged, till at length the zamindars of Bengal, in particular, from being the mere superintendents of the land, have been declared to be hereditary proprietors of the soil, and the before fluctuating dues of Government have under a permanent settlment been unalterably fixed in perpetuity."

was declared permanent without any definite knowledge having been acquired of the resources of each estate, and without any precise record having been made of the reciprocal relations of zamindar and raiyat. Rules, however, were provided in the Settlement Regulations, whereby it was believed that those relations would be established on a permanent and satisfactory basis. To these rules I shall presently refer at length: but here I would note that the outcome of Lord Cornwallis' policy has unfortunately justified Mr. Shore's fears rather than the Governor General's hopes. While we are to-day under the necessity, which Mr. Shore foresaw, "of correcting abuses by new rules," we do not find that the zamindars verify Lord Cornwallis' expectations by welcoming these corrections or by accepting that interference on the part of Government which the Governor General asserted to be "undoubtedly necessary for effecting an adjustment of the demands of the zamindars upon the raiyats." On the contrary, this interference, which was foreseen to be possible, and expressly declared to be justifiable by the authors of the Permanent Settlement themselves, is now resented as an infraction of a solemn engagement of which a chief stipulation was the reservation of this very power of interference.

Effects of Permanent Settlement on status of zamindars.

11. The modifications which the Permanent Settlement introduced into the relations between the Government and the zamindars are specifically set forth in the Proclamation dated 22nd March 1793, which was afterwards enacted into Regulation I. of the same year. That Proclamation contained two principal provisions: it fixed for ever the revenue which had been assessed on the various estates at the Decennial Settlement which has just been concluded, and it declared the settlement-holders, whom it designated "proprietors of the land," privileged to transfer "to whomsoever they think proper, whether by sale, gift, or otherwise, their proprietary rights in the whole or any portion of their estates without applying to Government for its sanction to the transfer." There were some subsidiary stipulations, to which it is unnecessary to refer here more specifically; but the intention and effect of the Proclamation was to abandon, on the part of Government, the right to increase the revenue which had been assessed on the estates of the zamindars, and, subject to summary sale for non-payment of that revenue, to constitute the zamindars, as far as the Government was concerned, owners of these estates.

Effects of Permanent Settlement on status of raiyats.

12. Now the rights which the Government possessed were admittedly not exhaustive of all the interests in the land. Under the customary law of the country, as admitted by the authors of the Permanent Settlement, the raiyats, too, had rights which it was not discretional with the Government to alter or annul. Those customary rights of the raiyats the Permanent Settlement neither did nor could affect or prejudice in any degree whatever (*see* Section 15, Regulation VII., 1799, Clauses 7 and 8). The zamindars do not complain that the effect of the survey and record of rights or the measures proposed for the maintenance of the records will be to enhance the revenue for which their estates are liable, nor to fetter the free transfer by sale, gift, or otherwise, of the whole or any portion of their rights. As far as the relations between them and the Government are concerned, there can be therefore no ground for any charge of breach of faith, and there is no allegation of any such breach. The charge is that, by recording the various rights in the soil and maintaining the record, the Government of to-day is violating a pledge given in 1793. No charge could be more baseless than this, for in 1793 not only was the power to intervene reserved, but by the provisions regarding the delivery of pattas, the appointment of patwaris, and the stereotyping of the official unit of measurement under the Regulations of the Decennial and Permanent Settlements, the intention was to record the area of the holdings, the status of the tenants, and the rates of rents, and to fix the last-mentioned for ever. Had the Government in 1793 not contented itself with the elaboration of rules and theoretic plans alone, and had it followed Mr. Shore's advice and translated these rules into practice, and actually recorded rates and status before declaring a settlement permanent which had been framed on confessedly defective and inaccurate information, until the defects had been made good and the inaccuracies rectified, there might have been no need for such a reservation as that contained in Article VII. As it was, however, the reservation

was essential, and it is upon it that we are now acting, so far as the altered facts permit.

Safeguards for raiyats' rights provided by Permanent Settlement Regulations, and neglect of them by zamindars. Effects of neglect.

13. The safeguards by which Lord Cornwallis hoped to protect the interests of the raiyats were, briefly put, three in number. The first was the injunction on zamindars to prepare pattas subject to the approval of the Collector (to preclude the introduction of new clauses or covenants); the second was the deposit in the collectorate of the standard of measurement, whereby the areas of holdings might be guaranteed; and the third was the maintenance of the accounts of the raiyats by the village patwari, whereby the permanency of the rates might be secured. It was intended by these safeguards to assure to the raiyat the possession of a certain area of land on certain specific conditions and at specific rates of rent: in other words, to certify the information we shall furnish to all parties by the record of rights now in progress. This intention was completely defeated by the persistent refusal of the zamindars to give pattas or to recognise the patwaris as the custodians of the raiyats' rights. It has also been stated, with some plausibility, that the raiyats were not always eager for these pattas. They were apprehensive that the consolidation of all demands in the patta would be only the creation of a new *asul*, or original rent, upon which fresh cesses, or *abwabs*, might be calculated, and that the acceptance of a patta would diminish the force of their customary right to hold their lands as long as they paid the pargana rate for it; but the obligation on the zamindars to fulfil this intention of the Regulations, and on the Government to see it fulfilled, has not been weakened by the lapse of time, though time has shown that the method of fulfilment preferred in 1793 was ineffectual, and certainly not suitable to circumstances as they are to-day.

14. To understand the refusal of the zamindars to give pattas one has only to consider what a patta meant. It meant a lease renewable in perpetuity, prepared by, and at the expense of the zamindar, and delivered to the raiayat through the collector, specifying the area of the holding, the conditions of the tenancy, and the amount of rent, which was never to exceed the established pargana rates. In other words, the permanent settlement provided that the pargana or customary rates of rent should remain fixed and unalterable for ever, just as it provided that the revenue payable by the zamindars to Government should also remain fixed in perpetuity. Obviously the zamindars had the very strongest reasons for not complying with their obligations in regard to the delivery of pattas. Compliance would have effectually limited the zamindar's control over his raiyats, and put an end to all enhancements of existing rent. It would have compelled the zamindars to look for an increase in their rent-roll to the reclamation of the waste land only, as was indeed intended. The zamindars therefore opposed a passive resistance to the orders of Government; and as Lord Cornwallis, while insisting on the delivery of pattas as a stipulation of the settlement, provided no standard, such as a record of rights, and no agency other than the Civil Courts (an inadequate, novel, and exotic institution) to which the raiyats could appeal, the result was that the provisions of the settlement regarding pattas were not observed.

In theory Lord Cornwallis' plan for securing the record of raiyat's rights was excellent. The accuracy ofthe area of the holding was provided for by the unit of measurement deposited for safe custody with the Collector; the integrity of the conditions of the holding, and the exclusion of all new covenants, were guaranteed by the provision requiring the Collector's approval to the pattas. The permanency of the rates of rent, and the maintenance of fair dealing between raiyat and zamindar, were vouched for by the appointment of the patwari as a public servant to keep the village accounts. Nothing could be better on paper, but the whole plan was a complete failure in practice, simply because no executive agency to enforce the arrangement was provided. For precisely similar reasons has the Bengal Tenancy Act hitherto failed in Behar, and we are now endeavouring to correct this failure by creating that executive agency which, taught by experience, we have provided for in Chapter X. of the Tenancy Act.

15. It

Nature and indidence of the Permanent Settlement.

15. It is not uncommonly believed that the terms of settlement of the land revenue made with the zamindars in 1793, by Lord Cornwallis' Government, were easy, and that the revenue assessed was light. I am disposed to doubt this view, and to think that at all events in the Bengal districts, the settlement was for the time a severe one. In his Minute of June 1789, Mr. Shore wrote .—

"A proportion of nine-tenths of the zamindars' receipts is surely as much as our Government ought to demand if it means to regard the welfare of their subjects by zamindars' receipts. I should hope that the profits of the zamindars would in time exceed this proportion by a due attention to the improvement of their lands and encouragement of their raiyats."

And this was the basis on which the Permanent Settlement was made, 90 per cent. of the assets (*i.e.* then existing rentals) as then ascertained were taken by the Government, and 10 per cent. left to the zamindars. To modern notions this would be a harsh assessment, but it must be remembered that the zamindars had their *nankar* or *nij jot* lands free; that they were secured all the prospective income from waste lands: and that, finally, many of the best officers of the day believed there had been concealment of assets, and that as a matter of fact Government did not get nearly 90 per cent. of the assets of the estates. And this belief seems to have been better grounded as regards Behar than as regards Bengal. Mr. Sarishtadar Grant, in his Analysis of the Finances of Bengal, published in 1788, estimated the concealment of assets at more than a crore of rupees, or one-fourth of the whole. But Mr. Shore disputed this; and I myself believe that we have, in the rapidity, especially in Bengal, with which estates were sold up for arrears of revenue at the end of the last century, some proof that the revenue assessed was at the time excessive. The sales of estates in Behar were comparatively few compared with Bengal, thus indicating the greater lightness of the settlement in the former province. Of course, the refusal of raiyats to pay rents, owing to the zamindar's demand of rent at rates above the pargana rate to which I have adverted, might explain to some extent the enforced sales, without the assumption that the settlement was itself harsh; but my impression is that the assessment made in 1793 was severe for the time. After a very few years, with the reclamation of waste lands and the unauthorised enhancement of rents, the case was entirely reversed, the income of the zamindars, which was represented by one-ninth of the revenue in 1793, having become more than five-fold the revenue in 1893. *In three generations the income of zamindars of North Behar has increased eighty-fold* (in the Darbhanga district it has been increased one hundredfold.)*

	Revenue Assessed in 1793 (Permanent Settlement).	Rental in 1793 (calculated on Government Revenue plus One-ninth Zamindars' Allowance).	Rental as shown in existing Road Cess Returns.	Year of Valuation of Rental.
	Rs.	*Rs.*	*Rs.*	
Darbhanga - -	10,55,395	11,72,661	71,37,044	1883
Muzaffarpur - -			67,27,909	1891
Champaran - -	13,27,533	14,75,036	30,73,556	1888
Saran - - -			59,87,760	1883
	23,82,928	26,47,697	2,39,16,269	

I am

* The following figures have been furnished by the Board of Revenue :—

	Rs.
Zamindars' gross income (on which revenue was assessed) in 1793 - -	26,47,697
Government revenue as assessed at Permanent Settlement - - - -	23,82,928
Zamindars' profit - -	2,64,769(*a*)
Zamindars' gross income (rental) in 1893 (excluding increase in Darbhanga)	2,39,16,269
Government revenue in 1893 - - - - - - - - - -	34,05,149
Zamindars' profit in 1893 - -	2,05,11,120(*b*)

Therefore (*b*) = 80 times (*a*).

I am myself disposed to think that the true income in 1793 was higher than would appear from the above figures, but in any case the increase is still enormous. The present Government revenue of the four districts of North Behar is 34,05,149 rupees, the increase in the century being due to resumptions, escheats, &c. The existing rental thus varies from five times the revenue in Saran to ten times in Darbhanga. The valuation of the Darbhanga district is now in process of being revised, and I am informed by the Collector that the present rental will show an increase of 10 per cent. over the rental of 1883. If this be so, the rental will be 11 times the revenue of that district (7 lakhs of rupees), or, put it another way, the revenue will be only 9 per cent. of the gross rental. With what show of reason, then, can Behar, and especially Darbhanga, zamindars claim that the general taxpayer shall pay for that record of rights which they are, and always have been, under a legal obligation to establish?

Effects of the settlement on the course of Legislation, Regulation VII. of 1799.

16. Reverting to my narrative, I wish to point out that after the Permanent Settlement had been concluded the zamindars at once began to evade tender of pattas, or tendered them at more than the customary rates. The raiyats refused to accept these pattas, which they either did not understand or found to be unfair. There was a withholding of rents, much confusion soon prevailed, and many estates were sold, especially in Lower Bengal, for arrears of revenue. (In Behar, where, as I have said, the settlement seems to have been made, though ostensibly on similar, yet really on more lenient terms, than in Bengal, the sales of estates were much fewer.) This circumstance caused the East India Company, which had to pay its dividends and to meet the expenses of the great war with Tippoo in which Lord Wellesley was then engaged, some alarm for the security of its own revenue. The zamindars declared they could not pay the revenue unless their hands were strengthened against the recusant raiyats; and the Government, pressed by want of money, agreed to strengthen the hands of those on whom it immediately depended for the punctual payment of its revenue.

The notorious Haftam, or Regulation VII. of 1799 (which ought to be a lesson and a warning to those who would now undertake to devise a summary procedure for realising rents), was therefore enacted "for enabling proprietors and farmers of land to realise their rents with greater punctuality; for providing against unnecessary delay in the payment of the public revenue assessed upon the lands; and for securing the ultimate recovery of arrears of revenue by a sale of the landed property, from which it may be due, at the close of the year." This Regulation gave the landlords practically unrestricted right of distraint. They were empowered "to distrain, without sending notice to any court of justice or any public officer, the crops and products of the earth of every description, the grain, cattle, and all other personal property, whether found in the house or on the premises of any other person." Moreover, with a view to give the landlords greater power still over their tenants, magistrates were required to punish by fine or imprisonment raiyats who could not establish the truthfulness of complaints of hardship made against landlords or their distraining agents, and the civil courts were directed to indemnify zamindari officers or others employed in the collections when improperly summoned It was further declared that if any person should wantonly and without cause be the means of summoning to the courts of justice, civil or criminal, the principal officer or any officer engaged in collecting the rents of any zamindar, talukdar, or other landholder or farmer of land, and a loss of rent or other evident damage should be sustained by the landholder or farmer in consequence of such wanton and unnecessary summons, an action should lie against the party who caused the summons, for such loss or damage, and on proof thereof the party injured should be entitled to recover the amount with all costs of suit.

Evil effects of Regulation VII. of 1799 on the rights of the raiyats.

17. This Regulation was not meant to define or limit the actual "rights of any description of landholders or tenants, which could properly be ascertained and determined by judicial investigation only, but merely to point out in what manner defaulting tenants might be proceeded against in the event of their

their not paying the rents justly due from them, leaving them to recover their rights, if infringed, with full costs and damages in the established courts of justice." These last provisions, says Mr. Justice Field,* scarcely require comment. "There is scarcely a country in the civilized word in which a landlord is allowed to evict his tenant without having recourse to the regular tribunals; but the Bengal zamindar was deliberately told by the Legislature that he was at liberty to oust his tenants if the rents claimed by him were in arrear at the end of the year, leaving them to recover their rights, if infringed, by having recourse to those new and untried courts of justice, the failure in which might be punished with fine or imprisonment."

* "Landholding in various countries."

The result of this Regulation was that in 12 years the ancient rights of the raiyats throughout Bengal were on the verge of obliteration.† The student of Indian history, as it has hitherto been written, remembers the Administration of Lord Wellesley for the victories of Seringapatam, Assaye and Laswari. But these brilliant episodes have their antitheses in the evils produced by this bad law.

† *See* the Minute dated November 1814, by Mr. Henry Colebrooke, Enclosure VI.

18. There was, however, no intention to abrogate the rights of the raiyats by Regulation VII. of 1799, and when, during Lord Minto's Administration, the evil effects of the Regulation became known, there was a strong revulsion of official feeling, which produced Regulation V. of 1812 (the Panjám) whereby it was hoped to correct the bad effects of Regulation VII. of 1799. "Under‡ the Haftam process the person of the raiyat could be seized in default; under the Panjam process his property could be distrained, and in either case the proceedings commenced by what has been described as a strong presumption equivalent to a knock-down blow against the raiyat." The effect of Regulation V. of 1812 was unsatisfactory, and at last it was clearly recognized that the zamindars would never of their own accord define the legitimate rights of their raiyats, nor place any limitation to their own claims upon them. Lord Cornwallis' plan of giving pattas had failed totally, and it was therefore resolved to strengthen and reorganise the indigenous system of patwaris and kanungos as an independent agency for maintaining a record of the reciprocal rights of both parties. The zamindars were bound by Section 62, Regulation VIII. of 1793, to main a patwari in every village, who was to be a Government servant; but in this, too, they neglected their obligations, and gradually converted the patwari into their own private servant or gomashta. The reform now embarked on was embodied in Regulation XII. of 1817.

Remedies applied (Regulation V. of 1812). Revival of the Patwari System (Regulation XII. of 1817).

‡ Bengal Administration Report of 1872-73, page 81.

19. When that Regulation became law, the Board of Revenue proceeded to take action on it by prescribing what the duties of the patwaris should be.§ But the Board had not even in 1817 sufficiently gauged the steadfastness of zamindari opposition to all reform affecting raiyats' interests, and they afforded an effective means of resistance to the zamindars in the dual allegiance which the Regulation imposed on the patwari—a means which zamindars have not failed to make full use of from that day to this. The Court of Directors were better advised, as will be seen from the extract from their valuable letter of 12th July 1820 (Enclosure 16). They feared that the Regulation would prove futile, and their fears were only too well founded. It soon became apparent that as an engine for the protection of the tenant, by bringing on record and maintaining the established rates and rules by which rents were to be regulated, Regulation XII. of 1817, was as useless as the provisions of Regulation VIII. of 1793 had been. The objects of the Government in 1817, as in 1793, were entirely frustrated by the systematic opposition of the zamindars

Endeavours to enforce Regulation XII. of 1817 frustrated. Proposal to have a regular record of rights.

§ Among the very first of them was the maintenance of measurement chittas, khasras, or field-books, showing the boundaries and area of each plot of land in each raiyat's possession, the rent payable, the crops grown, and the quality of the soil. On this point I would invite reference to the Board's letter, dated 18th May 1819, and its enclosures, annexed to this Minute (pp. 150–158). I do so because the zamindars of Behar have contended that measurement of the village was not among the patwaris' statutory duties. but the zamindar had, I believe, come to see the error of that contention even before my recent visit to Behar.

zamindars to every attempt of the revenue officers to obtain any satisfactory record of the relations between landlord and tenant.

20. Things had now been advanced to this stage. The failure of Lord Cornwallis' method of a record of rights by means of pattas had been recognized; the failure of the Patwari Regulation XII. of 1817 was being fast admitted; all advocates of raiyats' rights were coming to an agreement that the only effective plan for securing agrarian quiet and fair dealing was by a survey and record of rights. To-day the zamindari advocates in the newspapers and in Parliament would fain have the public believe that the record of right such as we now propose to make is a new-fangled notion—the product of anti-landlord feeling. Nothing could be more untrue. The proposal made by Mr. Shore, but rejected by Lord Cornwallis in the last century, to have a detailed record of rights of Bengal, was accepted as essential by the Government more than 70 years ago. Convinced by the failure of Lord Cornwallis' plan of the interchange of pattas, and satisfied that the Patwari Regulation XII. of 1817 would of itself do no good, the Government of India, 70 years ago, saw that the only effective means of securing agricultural quiet and prosperity in Bengal was by a record of rights. In a Despatch, dated 1st August 1822,* to the Court of Directors, the Government of India wrote as follows:—

* Bengal Revenue Sections, Vol. III. page 441.

"In the ceded and conquered provinces, our separate Despatches relative to the settlement will show that we design, as far as practicable, to adjust, through the agency of the Collectors, the rights and interests of every raiyat in every village as it may be settled, and specifically to define the rights of the zamindars with reference to the mufassal jamabandi so made. The existence of the Permanent Settlement in the Lower Provinces does not, in our judgment, oppose any legal bar to the adoption of a similar course there, if we can command a sufficiency of fit instruments, and the scheme be generally deemed expedient; for Government, in limiting its demand, specifically reserved the option of such an interference, and if the zamindars have themselves failed to assess their raiyats, and to issue pattas on equitable terms as provided, such an interference would require no other justification than the proof that it could be expediently exercised.

* * * * * * * *

"We freely, indeed, admit that even though the raiyats of Bengal had possessed no right of holding their lands at determinate rates considered in relation to the sovereign it was unquestionably competent to Government, in fixing its own demand, to fix also the rates at which the malguzar was to make his collections; *and it was, we think, clearly intended to render perpetual the rates existing at the time of the Permanent Settlement. The intention being declared, the rule is of course obligatory on the zamindars.*"

Revenue letter from Bengal dated 1st August 1822, paragraph 109.

Thus the Government of India, so far back as 1822, proposed a record of rights of the permanently-settled districts of Bengal as being the only effectual means of defining and maintaining the rights of the raiyats, all other means having proved useless.

21. In reply the Court of Directors in 1824,† far from thinking such proceedings an invasion of the rights of the zamindars, wrote thus:—

† Revenue Selections, Vol. III., page 443.

"It is in the highest degree important that your design of adjusting the rights and interests of the raiyats in the villages as perfectly in the Lower as in the Upper Provinces should be carried into effect. The doubts which we have already expressed with respect to the sufficiency of the Collector's agency will receive from you a due degree of attention. The complaint you make with respect to the limited extent of the machinery which you can apply is of serious importance. You certainly do not estimate too highly the danger of performing such enquiries precipitately, and without due security for their being sufficiently exact; and from your assurance that the matter will continue to command your most anxious attention, we feel confident that no unnecessary delay will be incurred. If the great cause of delay is the inadequate extent of the agency you can employ, it is important to consider by what means it may

may be practicable to enlarge it. We shall have the greatest satisfaction in receiving the result of your deliberation upon this subject, and shall be ready most zealously to co-operate with you for the speedy accomplishment of so desirable an end. Should you succeed in securing to the raiyats those rights, which it was assuredly the intention of the Permanent Settlement arrangements to preserve and maintain, and should you in all cases where the nature and extent of those rights cannot be now satisfactorily ascertained and fixed, provide such a limit to the demand upon the raiyat as fully to leave to them the cultivator's profits under leases of considerable length, we should hope that the interests of that great body of the agricultural community may be satisfactorily secured."

22. On the receipt of these orders in India, it would seem that an exhaustive enquiry was set on foot to ascertain precisely what had been the precise effect of the endeavours to reorganise the patwari and kanungo systems on the basis of Regulation XII. of 1817. The results of this enquiry were reported to Government in the Board of Revenue's letter, No. 2199, of 11th May 1827, which is printed in Enclosure 21. Practically it amounted to this, that—to quote from the letter—" until means are devised for ensuring the authenticity of the documents furnished, whether they relate to accounts, mensuration or raiyatwari assessments, the office of kanungo will mislead instead of giving any useful information." In other words, nothing could be done without a record of rights.

Course of legislation after the enactment of Regulation XII. of 1817, and frustration of efforts to enforce it.

23. It would be tedious to trace what further steps were taken after 1827, till our own times, to carry out a record of rights in Behar. But the history of Bengal legislation shows that from 1827 till the Mutiny, the views of the zamindari party were unduly in the ascendant. If it were part of my present purpose to trace the progress of agrarian legislation in Bengal, I should here have to devote much space to considering the utterly ruinous effects which the sale laws, from Regulation XI. of 1822, to Act XI. of 1859, have had on the rights and condition of the raiyats. " The mischievous power of annoyance, interference, and extortion," says Mr. Justice Field† (who was by no means a raiyats' advocate), " which these sale laws have given to the auction purchaser, have been fatal obstacles to agricultural improvement, and have proved at once the source and the instrument of oppression and wrong. We can talk of it and write of it with indifference; but to the tenant of an estate, as remarked by Sir Henry Ricketts, the sale was 'the spring of a wild beast on the fold, the bursting of a shell in a square. It was the disturbance of all they had supposed to be stable.'" An auction purchaser had power to annul all rights and eject all tenants who could not prove they held a particular status, and few of them could prove this, because there was no record to which the raiyats could appeal in defence of their rights, which the laws always saved and guaranteed.

† "Landholding in various countries," page 670.

24. But if I abstain from following the course of legislation between 1827, when the necessity of the record of rights was admitted by the East India Company, and 1885, when it was begun under the Government of the Queen-Empress, I wish to say a word on the new contentions [marked (*a*) and (*b*) in the margin of paragraph 7 above] raised by the Zamindari Associations in their Memorial to the Secretary of State, submitted after the twelfth hour had struck, that they have had no notice of the intention to survey Behar, and that Chapter X. of the Tenancy Act is inapplicable to the survey of so large an area as a district, still less of four entire districts.

Contention refuted that Chapter X. of the Bengal Tenancy Act is not applicable to the survey of an entire district. Meaning of "local area."

I had myself special opportunities of becoming acquainted with the intentions of the Legislature in framing Chapter X. of the Tenancy Act, and I might declare, from personal knowledge, that there never was, from first to last, any intention of restricting the discretion of the Government as to the extent of country to which the chapter might be applied. I might assert, from special information on the point, that it is an entire mistake to suppose that the provisions of the Act regarding surveys and record of rights were not intended to be applied by Government of its own motion to whole districts or divisions like the

the Commissionership of Patna, without application from the landlords and tenants. But in this matter I do not ask the Government of India to accept my own remembrance of the facts as authoritative evidence on the point. I prefer to cite the evidence of the declarations of Governor-General in Council, the Bengal Government, and the Legislative Council, as to their intentions in framing Chapter X. of the Act. In their Despatch, No. 6, of March, 1882, paragraph 100, asking sanction to the legislation which eventuated in the Bengal Tenancy Act, the Government of India particularly pointed out that by far the most important of their proposals was "that a general field survey should be undertaken, and that a system of village records and accounts shall be introduced." . . . "Whether," they wrote, "we have regard to the prevention of famine or to waste of life or waste of money, which may result from official ignorance; whether we look to the need for actual administration which shall search out and expose deep-seated evils, or the need of some assurance that the facts affecting agricultural interests shall be so notorious and indisputable that none shall be able to pervert them to the injury of the weak, we perceive in the circumstances of many portions of Bengal, and particularly of Behar, strong reasons for placing the Bengal officials on a level, in point of administrative advantages, with their brother officers in other provinces. We seek no fiscal advantages, but the prevention or diminution of human suffering." This evidence leaves no doubt as to what the intentions of the Government of India were when it first approached legislation on the subject; and as the despatch was published for general information, the zamindars had specific and early information as to what the intentions of the Government were in regard to the survey of Behar. It will be manifest from what follows that the intentions of the Government in this matter were never altered, and that the zamindars for three years before the Act was passed were well aware that it was intended to effect a cadastral survey and record of rights. The intention was expressed in Section 164 of the first edition of the Tenancy Bill, on which the Zamindari Associations reported in 1883. The intention was repeated in Section 117 of the second edition of the Bill, on which they reported in 1884*; and the provisions of Section 101 of the Act as we have it now are not materially different from the corresponding Sections of the Bill which preceded it. I would, in this connexion, particularly call attention to the following extract from the letter of the Tirhut Landholders' Association, referred to on the margin, in which, speaking of the record of rights, &c., they quote with approval the following extract from the Minute of dissent which, as Member of the Select Committee on the Bill, the Honourable Kristo Dass Pall wrote in reference to these provisions:—

* Letter No. 73, dated 14th September, 1884, from the Vice-President of the Tirhut Landholders' Association, to the Secretary to the Government of Bengal, printed on pages 521–536 of the Report of the Government of Bengal on the Tenancy Bill, 1884.

"The chapters relating to these subjects (Record of Rights, Settlement of Rents, &c.) are doubtless in accordance with modern ideas of land administration in periodically settled India; but as far as Bengal is concerned the rights and interests of different parties are generally well defined, and where there might be disputes between landlords and tenants in matters dealt with in these chapters, common sense would suggest that the application of the law should be left to the self-interest of the parties concerned. But the essence of these chapters is that while liberty is accorded to both landlord and tenant to move the machinery provided in them, the local government is empowered to bring of its own motion the machinery into action. . . . And yet power is taken by the local government to order the preparation of table of rates for special areas, and to charge the landlords and tenants with the cost of this work, though they may not in the least benefit by it. In the same way, the expenses which may be incurred by enforcing the provisions relating to record of rights and settlement of rents will be cast upon the landlords and tenants, though no application had been made by them. Thus a new cess will be imposed upon the land for the purposes of proceedings which may do more harm than good to the landed classes."

The preceding observations of the zamindars' own representative in the Legislative Council, fully concurred in by the Tirhut Landholders' Association, had probably escaped the attention in the zamindari associations in framing their present objection. They will now, however, perceive that they are, as a lawyer would say, estopped by their own admissions from again renewing these objections

objections. As a matter of fact, they had (and availed themselves of) the amplest opportunity of urging objections to the measures now under notice, and they will perhaps be therefore ready to concede what is, indeed, obvious, that further "special legislative sanction" is not required. The quotation I give from the proceedings of the Legislative Council of the Governor-General in paragraph 26 below would be by itself a conclusive refutation of this most unhappy contention.

25. The next piece of evidence I shall cite in support of the position that a cadastral survey and record of rights was one of the objects for passing the Tenancy Act, is the declaration of the Bengal Government, made in its letter No. 3T.—R., dated 24th May 1884, to all Commissioners of Divisions when the Tenancy Bill had assumed practically its final shape. Commenting upon Chapter X., the Government of Bengal said :

"To the provision regarding the record of rights and the settlement of rents, the Lieutenant-Governor attaches the highest importance, because it is the first earnest attempt to carry out what has often been contemplated, but never attempted, viz., to record by authoritative inquiry the right in their holdings of the entire agricultural community in Bengal. The proposal is one of very great magnitude, and its execution must extend over a long period of years; but to its successful accomplishment alone can we look for the great administrative advantages which must ensue in the security of the cultivating classes in their possessions, and the establishment of proper relations generally between landlords and tenants. The Lieutenant Governor specially requests that with the observations upon them contained in paragraphs 71 to 77 of the Select Committee's Report, and in paragraphs 19 to 21 of the letter of the Government of India, the sections of this chapter may be carefully considered by you and by your collectors, both with reference to the facts to be recorded, the adequacy of the powers taken for the purpose of ascertaining and recording them, and the appropriateness of the procedure for the object in view. He also invites your attention to section 116 (2), and begs that you will give your careful opinion as to whether it is desirable that only a presumption should arise in favour of the correctness of facts ascertained with due care in the full light of publicity, and with ample opportunity to the parties interested to contest them; or whether it is to the general interest that the facts as ascertained (and if not all, then what facts) should be regarded as conclusively established for a certain specified period."

Here again there can be no doubt as to the intentions of the Government of Bengal, which were to make a survey and record of rights of the entire agricultural community of Bengal.

26. I now come to the debate in Council on the final report of the Select Committee on the Bill, after which it became law without any further change. This debate is most instructive, as it shows not only what meaning the Legislative Council itself attached to Chapter X. of the Act, but also indicates what the zamindari representatives in the Council themselves understood to be its meaning and value—

"The Honourable Babu Peari Mohan Mukerji moved that Sections 101 to 115 be omitted. He said:—'When giving his sanction to the provisions regarding record of rights, Her Majesty's Secretary of State expressed his apprehension that the difficulties of carrying out the measure may prove greater than the Government of India anticipated. But the practical difficulties of the measure are not the most prominent among its objectionable features. It would cause irritation among landlords and raiyats, and convulse rural society to an extent of which those who are not thoroughly acquainted with the details of our agrarian economy can have little idea. Landholders and raiyats alike have repeatedly prayed the legislature to expunge these provisions from the Bill, as they would do good to neither. They involve an amount of expense and irritating inquiry which will be far from compensated by the result, and it is on this account that to no part of the Bill have the raiyats from different parts of the country offered more opposition than to this.'

"The Honourable Mr. Evans said:—'I do not agree with the honourable member. There is no doubt that when a record of rights is sought to be made over a particular area there will be a considerable amount of contest at the time. But when it has been made, every landlord and every tenant will really

be better off, and these records will give facilities in dealing with cases. If such a thing as a cadastral survey and record of rights is carried out over the whole of Bengal, it will remove a large source of litigation and uncertainty. Much must be left to the discretion of the Local Government as regards when and where and to what extent the survey and record is to be made. I stated my opinion on this matter when this Bill was referred to the Select Committee. I quite understand that friction must be produced to obtain it, but the ultimate benefit will be so great as to counterbalance the friction.'

"The Honourable Mr. Reynolds said:—'I think the honourable member has overlooked the fact that this chapter, which he desires to omit, will apply to Government settlements. The settlement procedure law is at present contained in Bengal Act VIII. of 1879, which this Bill proposes to repeal, and I do not observe that the honourable member has any motion for the omission of that Act from the schedule of Acts to be repealed. The result of this amendment would, therefore, be to leave the Government no means of conducting a settlement of revenue in Government estates, except the old Regulation of 1822. I do not think he contemplated any such result.'

"The Honourable Mr. Gibbon said:—'I oppose the amendment. I think the chapter as now drafted in the Bill will be more beneficial to landlords than to tenants. In fact, speaking personally as a landholder, I look forward to the operation of this chapter to undo much of the harm which will be done to the landlord's interests under Section 18. When it was first proposed and as it stood in Bill No. II., I objected to this chapter, but the Select Committee has removed every objection I had to it, and I look forward to the beneficial effects of this chapter both in the interests of the landlord as well as in those of the raiyat.'

"His Honour the Lieutenant-Governor said:—'I am glad to find from quarters so different a concurrence of opinion in favour of this chapter as one of great importance and necessity. For myself I would sooner omit very many other portions of the Bill than this one. It provides for the first serious attempt to secure that which is absolutely required, by means of a careful record of rights, not only for the better administration of the country, but for a better understanding between landlords and tenants of their respective positions. Until such a record has been made, we shall have made no progress in the settlement of disputes arising between landlords and tenants. The difficulties to which the honourable member refers are difficulties which I am sure we can get over. For if such difficulties have been overcome in a province like the Panjab we need fear do serious difficulty in a province like Bengal. We are not intending to press on this process with anything like undue haste or to force it on with undue precipitation. With the sanction of the Secretary of State and of the Government of India the utmost we should attempt in the first instance would be one single district, and we shall be guided much by the success we meet with in that district before proceeding further. I am sure I speak the conviction of the Honourable Rao Saheb Mandlik and of every person who comes from that part of India which he represents, when I say that where a record of rights prevails it has been found to be good and beneficial for all sections of the landholding community.'

"The Honourable Sir Steuart Bayley* said:—'I can hardly be expected to accept a proposal for the omission of this chapter, in the settlement of which the Select Committee has taken an immense deal of pains, and which I think has been reduced to a shape in which it may be worked beneficially and without serious risk of danger to any one. The chapter covers very large ground and can be applied to various cases, individual and general; it may be applied to a tenure or part of a tenure or to a whole district. But I think there has been some misapprehension in the mind of the honourable mover of the amendment as to the Secretary of State's opinion, and I may be allowed to quote his words. He says:—

"'While fully admitting the advantages which attend the establishment of villiage records and accounts, the formation of a record of rights, and the introduction of a field survey, I cannot avoid the apprehension that the difficulties of carrying out these measures in those parts of Bengal in which village accounts and accountants, if they ever existed, have long ago entirely disappeared

* Sir Steuart Bayley was in charge of the Bill.

disappeared, even from tradition and remembrance, may prove greater than you anticipate. Your present proposal, however, merely contemplates an experimental commencement of the work in the Patna Division of the Province of Behar, where the need for it is, you think, most pressing, and the conditions least unfavourable; and to this I will make no objection.'

"'You have heard just now from His Honour the Lieutenant-Governor that this order of the Secretary of State is still in full force, and that at present he has no intention of going beyond it. Certain provisions of this chapter are of course applicable everywhere. A landlord in Bengal proper may apply to have these settlement operations brought into effect in regard to his estate or a portion of his estate; or on a riot taking place in any single landlord's estate, the Local Government may apply to the Government of India for permission to put it in force in that estate. But with regard to a general record of rights, not only is it distinctly understood that the Lieutenant-Governor will apply it only in some one selected district in Behar and abide by the results of that experiment, but it is also certain that, as the Secretary of State has not sanctioned anything beyond that, nothing beyond it will be carried out until the Secretary of State does sanction it. The result I am unwilling to prophesy, but I do say that, as in the neighbouring district of Benares the operation has been most successfully carried out without much friction, and has been the salvation of the tenant, a similar operation may be conducted in the province of Behar, which is in almost all respects similar to the districts bordering it in the North-Western Provinces. I do not see why what has been worked so successfully in the North-Western Provinces should be inapplicable to Behar. There is one portion of the chapter to which further allusion will be made when the Honourable Rao Saheb Mandlik makes his proposal. I will only say that we look on the provision to which the honourable member's amendment refers (Section 112) as particularly necessary to be kept in the Bill, but we hope sincerely never to have occasion to use it. It is a very strong power kept in the background to be used when the operation of the ordinary law is not found sufficient. With these remarks I oppose the motion.'

"His Excellency the President observed that he had been very much struck by the almost complete unanimity of opinion which prevailed in the Council as to the utility of this chapter. At the same time he was perfectly able to comprehend the natural anxiety which its unreserved application over very extensive areas would occasion both to the raiyats and the zamindars. Regarding the question in the abstract, it was perfectly obvious that one of the first steps towards the cessation of litigation and ill-feeling between two antagonistic interests was that they should each know exactly what belonged to them; therefore no one, His Excellency imagined, not even the honourable member himself, could in theory be opposed to the introduction of this chapter. At the same time His Excellency could assure the honourable member that not only in deference to the suggestions made to them by the Secretary of State, but also from their own appreciation of the exigencies of the case, the Government of India would be indisposed to consent to the application of the sections referred to otherwise than in the sense and spirit recommended by Lord Kimberley. By applying the machinery of the chapter to a special and limited area in a tentative method, they would be able to observe how the clauses were likely to work, and there was every hope that by that cautious method of procedure they would be able to obviate those objections to which the honourable member had referred.

"The amendment was put and negatived."

This extract from the proceedings of the Legislative Council on the passing of the Bengal Tenancy Act, shows what the views and intentions of the Legislature were on the meaning and application of Chapter X. of the Tenancy Act. They were (1) that, in the words of the Honourable Member in charge of the Bill, "the chapter covers very large ground and can be applied to various cases, individual and general; it may be applied to a tenure or part of a tenure or to a whole district; (2) that "the machinery of the chapter was to be applied to a special and limited area in a tentative method," and if found to work successfully, was to be extended to the entire Province of Behar; (3) that the Government of India were satisfied that "as in the neighbouring districts of Benares, the operations had been most successfully carried out without much friction, and had been the salvation of the tenant, a similar operation might be

conducted in the province of Behar, which is in almost all respects similar to the districts bordering it in the North-Western Provinces."

It is, I believe, in India a rule of construction of Statutes, that the intention of the Legislature may be inferred from the debates in Council on the passing of an Act. If this be so, then there can be no doubt, in view of the preceding extract from the debate in Council, that the expression "local area," as used in Chapter X. of the Tenancy Act, may mean either a tenure or a whole district. And if this conclusion were still in doubt, it would borrow further confirmation from clause (*d*) of Section 101, inasmuch as settlements of revenue are, as the Legislature well knew, undertaken, not for estates alone, but also for whole districts such as Chittagong, and whole Provinces such as Orissa, both of which are now under settlement under Chapter X. of the Tenancy Act. Moreover under Section 39 of the Act, price-lists have to be prepared for "local areas," and the unit of area for the purposes of that section is under the Tenancy Act rules, which have the force of law, a subdivision of a district. These rules were, before they acquired the force of law, published in the "Gazette" and circulated for criticism among all Zamindari Associations and other public bodies, but no objection was ever taken to them on the ground that a "local area" must mean "a limited area presenting some special features."

27. An experimental and tentative survey and record of rights was, in accordance with the undertaking given in Council, carried into effect under Mr. Collin's supervision, in a typical tract of the Muzaffarpur district, and was declared by the Governments of Bengal and of India to have proved successful. The Secretary of State agreed in this opinion,* and subsequently, on the submission to him of proposals for the extension of the survey and record of rights to the whole of North Behar, accorded his sanction to them. It is therefore manifest that the contention now raised by the zamindars is wholly without foundation, and that in all that has been done in this connection, the Government of Bengal has acted well within its powers; and in strict conformance with the letter of the law, and with its spirit as declared by the Legislative Council at the time the Act was passed.

Page 52, Parliamentary Return, East India (Behar correspondence), dated 17th May 1892.

* Parliamentary Return (Behar correspondence), dated 17th May 1892, page 53.

I may finally call attention again to paragraph 9 of my Minute of 24th June last, in which the words of the Government of India were quoted directing the Bengal Government in 1884 to take in hand at once the organisation of the patwaris in Behar, in view to their employment on the survey and settlement of that province.

27A. After this paper had been put into print, I was requested by the Government of India to take the opinion of the Advocate-General as to the interpretation to be placed on the term "local area" in Chapter X. of the Tenancy Act. The Honourable Sir Charles Paul having been accordingly consulted by the Board of Revenue, gave the following opinion: —

"Section 101 of the Tenancy Act is divisible into two parts—

(1) Where a survey is ordered by the Local Government with the previous sanction of the Governor-General in Council.

(2) Where a survey is ordered without such sanction in certain specified cases [clauses (*a*), (*b*), (*c*) and (*d*)].

With regard to (1), a survey may be ordered in any case in respect of lands in a local area. This, in my opinion, regard being had to the general terms used, authorises the survey of a province, district or subdivision of a district.

With regard to (2), a survey may be ordered of the lands of a local area which, in my opinion, should be limited, by the object in view, denoted by the occasion or cause which necessitates the exercise of the powers conferred on the Local Government. These occasions or causes are mentioned in clauses (*a*), (*b*), (*c*) and (*d*)."

This opinion confirms what I had written, and the latest objection of the Zamindari Association is thus shown to be devoid of foundation and unworthy of any further notice.

28. In paragraph 7 of their memorial [*see* marginal note to paragraph 7 above, head (*f*)], the zamindars now say: "Had Section 101 with its express limitation

limitation of 'local area' been intended to apply to a Government survey of a whole province, or of the greater part of a province, provision would have been made in the Act for maintaining and keeping up to date the records of such survey, but no such provision is made." I welcome this statement: it is as full an admission as the zamindars could be expected to make, that the maintenance of the record of rights is the logical consequence of its preparation. But the memorialists are wrong in thinking that provision should have been made in the Tenancy Act for maintaining the record. The intention of the Government, before and at the passing of the Tenancy Act, was that there should be special legislation for creating a Land Record Agency, and the Government of India in its Letter, No. 196 A., dated 20th November 1884, instructed the Lieutenant Governor to undertake such special legislation in the Bengal Legislative Council. The words of the Governor-General in Council are—

"It is hardly necessary to remark that the value of the survey and record of rights (under the Tenancy Bill) will be incommensurate with the cost unless an efficient staff of patwaris and supervisors is organised. * * * If it be decided to commence operations in 1885 or 1886—and on this point the Government of India will expect to be advised hereafter by the Government of Bengal—His Excellency the Governor-General in Council trusts that no effort will be spared to obtain at an early date the requisite legal powers to organise the patwari staff, and that the work of organisation will be vigorously prosecuted."

In accordance with those instructions, I introduced the Patwari Bill into the Bengal Legislative Council on the 31st January 1885 (that is, before the Tenancy Act was passed) as a supplementary measure. My words were, "Without this supplementary measure the Tenancy Bill will fail of its full beneficial effect in Behar, where its beneficial effect is most needed." The Bill was not sanctioned by the Secretary of State for a reason which no longer operates; but the steps taken in 1885 clearly show the fallacy of the argument of the Zamindari Association on this point.

Summary of arguments as to historical and legal justification for the record of rights in Behar.

29. The preceding observations have shown, on the authority of the Regulations and Orders of the Government of the day, that from the beginning there never was on its part any intention to interfere with, abrogate or annul the rights of the raiyats; that under the arrangements made by Lord Cornwallis it was intended to record and uphold their rights by enjoining on the zamindars to deliver pattas to them, renewable for ever at pargana rates, to maintain patwaris and to register the unit of measurement; that the pattas were not delivered nor the patwaris maintained; that it was attempted to correct these omissions and wilful negligence by the enactment of Regulation XII. of 1817; that this measure having also proved nugatory, it was proposed in 1822 to carry out a record of rights, similar in character to that we are now undertaking in Behar; that the Court of Directors cordially approved of this proposal; that the measure was not carried out, because of the want of suitable agency at the time; that the matter was again taken up in 1882 with the express object of effecting a record of rights throughout the whole of the Lower Provinces of Bengal, but particularly in Behar; that when the Tenancy Bill was on the point of becoming law, the Bengal Government was directed to take immediate steps to reorganise the Patwari system in Behar with the object of maintaining the record in that province; and finally that, on the declarations of the Government of Bengal, the Government of India, the Secretary of State, the Legislative Council, and the honourable the Advocate General, there cannot be any doubt as to the applicability of the Survey and Settlement provisions of Chapter X. of the Tenancy Act to entire districts as well as to any portion of them, or as to the intention of applying them to the entire province of Behar. From the historical and legal point of view, then, the right of the Government to make this survey and record of rights throughout Behar, and to maintain the record when made, is incontestable.

PART III.

Necessity of the Survey and Record of Rights in Behar.

Section I.—Before the passing of the Tenancy Act.

30. The preceding part of this Minute was concerned with the relative rights of raiyats, zamindars and Government under the Permanent Settlement, with a discussion of the manner in which the rights of the raiyats had been infringed, and of the attempts made by the Government from time to time to afford them protection. Reference has also been made to the tardy objections (now declared by the Advocate General to be unfounded) to the survey raised on the wording of Section 101 of the Tenancy Act, and it was shown that from the very first inception of the Bill, which is now Act VIII. of 1885, it was the settled intention to make a survey and record of rights in the Patna Division.

Necessity for the record of rights in Behar.

From that intention the Government of India never wavered, and in drafting the Act such language was used as was deemed suitable to give the intention its full effect. I now proceed to consider the question whether it is, as a matter of practical expediency, necessary or desirable to make such a survey and record of rights. The necessity is being daily denied by the zamindars and their advocates, while the raiyats are voiceless and the Government averse from entering the dusty arena of newspaper controversy. The story of the hardships of the Behar peasant is a thrice-told tale, which it would be unnecessary to repeat were it not that we have on the side of the raiyats nothing but ignorance, poverty and helplessness while we have on the side of the zamindars education, wealth and power, and all the trained intelligence and advocacy that wealth can purchase. I deem it necessary, therefore, for, I trust, the last time so far as I am concerned, to re-state the evidence on the point.

31. It is unnecessary for my present purpose that I should retrace the condition of Behar further back than the famine year of 1874. In that year there was a more or less severe failure of the crops throughout the whole of Behar, the failure being greatest in the district of Tirhut. So impoverished were the raiyats of that district, so utterly without resource, and so unable to bear up against the failure of a single season's crop, that one-third of the population was at one period in the receipt of relief from the Government. Had it not been for the relief operations set on foot by the State, at least half a million people would have died of starvation in this single district. The financial effect of the relief operations in the single Darbhanga district is thus described in the report of the Director of Agriculture in Bengal for the year 1885–86 :—

Material condition of the Behar tenantry.

The Famine of 1874.

"In 1874 a scarcity occurred in Darbhanga—a district which is one of the most fertile, best cultivated and highly favoured by nature in all India. It was necessary for Government to expend in that year, by way of charitable relief, no less than 37 lakhs of rupees in cash, and to expend 118,000 tons of grain, valued in Burma at nine pounds sterling per ton, thus costing in all more than one hundred and twenty lakhs of rupees. If to this be added the cost of freight from Burma, the cost of transport to Tirhut, and the cost of famine establishment there employed, and if the amounts realised by sale of part of the grain be allowed as a set-off against these latter items—it follows that it will not be too much to put down the net cost of famine to Government in a portion of this single district at a crore and a half of rupees, the Government revenue of that part of the district as it then stood (the boundaries have since been changed) being less than five lakhs per annum. It thus appears that the famine expenditure on this district, in one year, was more than thirty times the amount of the Government revenue, or far more than its capitalized value.

The revenue of the district as it now stands is a little over seven lakhs, and the rental was Rs. 71,37,044 according to a valuation made in 1883 (it is now 10 per cent. more, or eleven times the Government revenue as shown in paragraph 15 above). This enormous unearned increment, amounting to about one hundred-fold the zamindars' income as taken for revenue assessment purposes three

three generations ago, has, with very few exceptions, been secured without any expenditure of capital by the landlords, without their having fulfilled many of the obligations which English notions of landed property attach to the ownership of land. I do not make this a special ground of complaint against Behar landlords. They are what their training and environment have made them. But I do say that this enormous enhancement of rents, which the law had fixed in permanence, has helped to reduce the raiyats to a very precarious condition, and that it should now give them the greatest claims upon their landlords' liberality. The vicissitude of a single season, the early cessation of one year's rains, brought the entire district across the threshold of disaster twenty years ago. The population is now denser than in 1874, all efforts to promote emigration have failed, and the people have less to fall back upon, as their rents, which were high in 1876, amounting to 63 lakhs of rupees, have since risen to 78 lakhs, or by nearly 25 per cent. A reference to pages 8 and 73 of the Government of India Blue Book of 1892, on "Prices and Wages in India" (ninth issue), will show that within this period prices of staple food crops have risen by less than 12 per cent. As there was in 1876 little or no room for extension of cultivation, it seems to follow that rents in Darbhanga have since the famine been enhanced at least twice as much as the law contemplated they ought to be. If it be remembered that the failure of the *kharif* crop of 1874 brought a million of hungry people on our hands in the single district of Tirhut, who, if the Government had not come to their aid, would have starved, and that since 1874 there have been no less than four scarcities in the district, necessitating the distribution of relief by Government, the full significance of these unprecedented enhancements of rent will be appreciated.*

Inquiry into the material condition of the people of North Behar in 1875.

32. In the autumn of 1875 there was again a slight failure of the crops in North Behar, and careful inquiries were made into the condition of the people. The results were very disquieting, and Sir Richard Temple's Government, in communication with the Government of India, appointed a Commission, consisting of the late Mr. Geddes and myself, to inquire into the whole agrarian condition of North Behar. We reported in 1876, and I invite special attention to the following remarks by Mr. Geddes, in which I concurred Mr. Geddes was, I may add, an officer of altogether exceptional competency for an inquiry of the sort :—

"How comes it that, with the present not very grave vicissitudes of season, the Imperial Government should be expected to interpose in regard to a most fertile region, the great bulk of whose agricultural profits go elsewhere than to the Imperial Exchequer? How comes it that Behar, with an industrious population, the most fertile soil in India, a territory comparatively very lightly assessed in land tax—how comes it that this Behar should be seeking Imperial relief oftener and more extensively than the regions less fertile and far less (more?) heavily assessed by Government?" * * * * "The explanation as to why the three northern sub-divisions should not tide over the vicissitude by falling back on food reserves, or on money resource, summarises itself briefly thus. The whole conditions of agricultural industry there are such as to render it precarious. There is no sufficient certainty as to tenure. It is impossible for the population to fall back this year solely on accumulated reserves, whether of grain, of property, of money or of credit. For the whole conditions of life, as will be seen from the Collectors' reports, are such as to preclude any sufficient accumulation of the kind. The raiyats cannot fall back on any credit fund like the tenant-right of other parts of Bengal, for practically there is no such right available to offer in pledge. The people who plough and sow, and who ought to reap, have not a reasonable assurance as to the fruits of their industry."

The *thikadari* and indigo system.

Mr. Geddes went on to describe the unsatisfactory character of rent suits in Behar, and the *thikadari* or farming system, consisting in the assignment to rent speculators of the control

* During the famine of 1874, the great Darbhanga estates were under the management of the Court of Wards, and the management did as much as could be expected to relieve the starving tenantry. After attaining his majority, the Maharaja, Sir Lachmeswar Singh, approved of all that had been done, and is thus justly entitled to the praise attaching to public benefaction. The same remarks apply, though in a modified degree, to the Maharaja of Hatwa, Sir Krishna Pertab Sahi, and the late Maharaja of Bettia. In Champaran, however, and in Saran, the scarcity was much less than in Darbhanga.

control which the landlord is able to exercise over the tenant, including therein almost unlimited powers of distraint, enhancement, and ejectment. The report also alluded to abuses connected with the cultivation of indigo, and reasons were given for the inference that in Muzaffarpur and the northern subdivision of the Bhagalpur district one-third of the culturable area was under *thika* assignment to indigo planters. The practice of illegal distraint, or of sending out bailiffs to prevent the reaping of the crop, as a means of pressure, in order to enforce compliance, whether with legitimate demands or exactions, was very fully described; and the points where violations of the law habitually occurred were specified with precision. The general effect was to show that in North Behar the raiyat had practically no rights allowed him at all, and that all the worst abuses of the days of Regulation VII. of 1799 prevailed throughout a region where Act X. of 1859 had been nominally in force for nearly 20 years.

Sir Richard Temple, in reviewing Mr. Geddes' Report, remarked that the condition of the peasantry was undoubtedly low in Behar—lower than that of any other peasantry with equal natural advantages which he had seen in India. He considered that a remedy should be applied to the abuse of the power of distraining the raiyats' crops. The Government of India promised the Lieutenant Governor its support in any measures he might propose for ameliorating the condition of the people of North Behar; and the observations of the Secretary of State* upon this correspondence were as follows:

* Despatch No. 32, dated the 19th October 1876.

"Your Lordship in Council is fully aware that the situation in North Behar is one of grave anxiety. The well-being of the population is described in the able Report of Mr. Geddes as resting on foundation of a very precarious character, and it will demand the utmost vigilance and discrimination of the Government of Bengal to deal with the complication with which the whole question is embarrassed. Your Excellency in Council has wisely determined not to have recourse to immediate and necessarily incomplete remedies, but to leave the subject to the attentive consideration of the Government of Bengal, which will gradually introduce such ameliorations as full experience and extended inquiry may dictate. I fully approve of the Resolution of your Lordship in Council, and shall await with interest the result of the measures which the Lieutenant Governor, under the sanction of your Government, shall deem it his duty to adopt."

33. The measures adopted by the Lieutenant Governor (Sir Ashley Eden) consisted in the appintment of a Committee of Behar officials and non-officials to consider the whole question of the relations of landlord and tenant in that Province. Meanwhile, the zamindars of Bengal, unlike their fellow landlords of Behar, were being worsted by their raiyats, and were pressing for special facilities for the realisation of their rents. Following the precedents of former years, a Bill for the more summary realisation of rents was introduced into the local Council; but times had changed: the sufferings of the raiyats had touched the conscience of the Government, and it was recognised that the rent question had become the great question of the day, and that the time had come for dealing with it in a full and comprehensive manner. Accordingly the Bill just referred to was withdrawn, and the whole question of the rent law of both Bengal and Behar was referred to a Commission. The Commission produced the first draft of the Bengal Tenancy Act, and the Government of India in 1882, in recommending legislation on the lines of the draft to Her Majesty's Secretary of State, wrote of the depressed condition of the Behar tenantry thus:

Opinion of the Government of India on the material condition of Behar in 1882.

"The evidence before us of the depressed and precarious position of the tenantry in that part of India is full and conclusive. It would be altogether a mistake to suppose that the unfortunate state of things which there exists is mainly, or even very largely, due to indigo planting. The facts connected with the cultivation of indigo, which were brought to notice some years ago, testify, indeed, to the possibility of serious oppression, and strikingly exhibit the manner in which persons exercising the authority of landlords could trample upon the rights of defenceless peasants. But these facts, taken by themselves, merely illustrate abuses of proprietory power which are rife throughout Behar. The

The area under indigo cultivation is an insignificant fraction out of the 23,670 square miles which constitute the Patna Division. It is manifest that the majority of the raiyats in the whole of that large tract of country are rack-rented. The raiyats of the Shahabad district appear to be better off than others; but for a general view we would refer your Lordship do the note drawn up by Mr. Reynolds on the 11th December 1880, after a visit to Bankipore, during which he had conferred with experienced officers. It was urged upon him that the great evil which calls for remedy in Behar is the arbitrary enhancement of rent at the will of the landlord. The Collector of Patna reports that the mass of the tenantry are now paying rents which have doubled within the last 16 years. The Covenanted Deputy Collector of Gaya calculated that the rental of the different districts is at present from twice to four times the amount paid at the time of the Permanent Settlement. Mr. Reynolds shows from the road cess returns that the incidence of rent is higher in the Patna district than in any other district of Bengal; higher in Darbhanga and Saran than in any other districts except Hooghly and Burdwan; and higher in Gaya, Shahabad, and Muzaffarpur than in any other districts except the above and five more, of which two (Rajshahi and the 24-Parganas) pay the same average rental as Gaya, and one (Rangpur) pays the same average rental as Shahabad. The only district of the Patna Division where the average rental does not appear to be unusually high is Champaran, of which the circumstances are exceptional, as the proportion of waste land is very large.

"Without entering upon any detail in support of our opinion that the Behar raiyat is poor and oppressed, we will recite briefly a few descriptions of prevailing circumstances or practices given by zamindars or planters themselves. Major Hidayat Ali, an important landholder in Behar, writes on 20th September 1877: 'The raiyats of this Province, viz., the heads of families, and even the women and the male adult children of the agricultural classes, though they labour hard, are yet in a state of almost utter destitution, and that owing to the heavy assessments laid on them.' His opinion is characterised by Colonel Emerson, the Cantonment Magistrate of Dinajpur, as unprejudiced and valuable. Mr. Worsley, Collector of Muzaffarpur, reports on 9th October 1877:

"'That illegal distraint was universally practised in this village I well know; but I had not expected to receive the following naive confession from all the principal zamindars of Hajipur subdivision: The zamindars confess that they resort to private distraint in preference to distraint through the Court, the latter involving expense which has to come on the raiyat, and diminishing his means of paying his legitimate dues, as well as of leaving a sufficient balance for his own support.'"

The rest of the quotation is connected with a description of abuses in connection with indigo planting, many of which have been remedied through the influence of the Indigo Planters' Association.

Material condition of Behar immediately before and after the passing of the Tenancy Act.

34. This, it will be admitted, is no measured condemnation of the whole land and rent system of Behar, but it was not so forcibly put as it might have been had the Government in 1882 been in possession of the detailed information which came to light a few years later. At the risk of anticipating what I have to say regarding the condition of Behar after the Tenancy Act had become law, I reproduce this information here. In paragraph 11 of my Minute of 24th June I stated the circumstances under which Mr. Collin was appointed to carry out an experimental survey and record of rights in the Muzaffarpur district. The report which, after his operations were brought to an end, Mr. Collin submitted, is a most valuable document, and throws a flood of light not only on the past practices and existing condition of Behar, but also demonstrates beyond reasonable doubt the benefits which the raiyats will derive from a survey and record of rights. Mr. Collin's report,* which was submitted to Government in 1887 shows that in the tract settled by him, which was selected as being typical of the worst difficulties to be anticipated in the Muzaffarpur district, rents had been illegally and arbitrarily enhanced out of all proportion to what is justified by law, and that this illegal and arbitrary enhancement, as might naturally be expected

* Printed in Parliamentary Return, dated 17th May 1892.

expected with an increasing population, had gone on during the 10 years before 1887 to even a greater extent than was previously the case. The general principle which usually regulates legal enhancements of rent in these Provinces is known as the Rule of Proportion, and it depends on the rise of prices of staple crops. Under this rule the enhanced rent must bear to the former rent the same or a less proportion than the existing prices bear to prices at the time the former rent was fixed. Now, in the period dealt with by Mr. Collin the rise in prices was 29 per cent. (paragraph 70). Yet he found the increase in rent rates in one village, named in Appendix F. of his report, to be 314 per cent. since 1840, the average increase in 33 villages named in that Appendix was 137 per cent., and the average increase in 36 villages named in Appendix G. 116 per cent. (paragraph 69). This enormous increase in rates was unconnected with extension of cultivation, which was taken into account in striking the rates, or with improvement in productiveness of the soil (paragraph 69), and was doubtless effected by extra-legal means.

Excessive enhancements of rent, and illegal exactions.

35. Mr. Collin brings to notice that periodically recurring enhancements of rent had only come into vogue since 1840 (paragraph 68), and he draws attention (paragraph 9) to the very significant fact that it was also in 1840 that the zamindars adopted the system of giving *thika* leases or assignments of villages at high rents. What that meant will be apparent from the remarks made in paragraphs 34, 36, and 46 of this Minute. There is no doubt that these enhancements stand to these assignments as effect to cause. It was the rare thing for a Behar zamindar to sue for enhancement in the courts. One way of enforcing an enhancement is described in paragraph 36 below, or, if the owner wished to be saved the trouble of that, he often gave a lease of the village to a *thikadar* or farmer, if indeed the mere threat to give the village in lease was not sufficient, as it very often was, to reduce the raiyats to submission. This system of leasing or assigning the rents of a village, with power to the assignee to exercise the full authority of the landlord during the currency of the lease—the *thikadari* system, as it is called—has been the curse of Behar. How far it has been used to compel raiyats to grow a particular crop against their will I do not now stay to consider; but if this compulsion still exists, I do not attach to it anything approaching to the evil effects on the people which has been produced by the continuous worrying and excessive enhancements of their rents which have been effected through this bad system of land management. I have heard it maintained that the prosperity of the indigo industry depends on the continuance of this *thikadari* system, and that under the European planter the system is shorn of many of its evil attributes; that rents are not raised, nor illegal exactions enforced, nor the raiyats exposed to the rapacity of money-lenders or other members of the horse-leech tribe. I do not deny that there are farmers and farmers; and probably most indigo planters are considerate and helpful landlords. But I do think that the industry would thrive better if it could shake itself free of the thikadari system, and I do not believe that the raiyats will ever be adequately protected from its abuses until a record of their rights is made and maintained.

36. That the system of illegal and arbitrary enhancement was in 1887 still in operation in Behar, is shown beyond dispute by the facts mentioned in paragraphs 73 to 80 of Mr. Collin's Report, and in his remarks on Appendices F. and G. An examination of these Appendices will show that in village Kamtowl the rates all round were raised in 1876, and again in 1884, to 230 per cent. over the rates of 1840, in Burdaha by 46 per cent. since 1885, in Kinaru by 11 per cent. since 1880, in Balra Karum Chand by 90 per cent. since 1877, in Chowsewan by 65 per cent. since 1880, in Bishunpore Bhagwan by 16 per cent. since 1880, and in Panapur Khoord by 24 per cent. since 1883. A striking instance of the helplessness and ignorance of the raiyats is given in paragraph 72, where it is stated that an occupancy raiyat, holding at Rs. 3 per bigha, and entitled by law to hold at that rate, yet took in the year 1884-85 a lease for three years, by the terms of which he agreed to pay Rs. 6-14 per bigha, to give up his land at the end of that period, and at any time during the currency of the lease, and, further, contracted not to build any house or cowshed or farm building

Further evidence of continuation of excessive rent exhancements after the passing of the Tenancy Act

building on his land, or to dig a well or to plant trees, all of which things he is, it is true, entitled to do under the Tenancy Act, with or without his landlord's consent, and notwithstanding such agreement, but which he will not know of his right to do, unless his rights under the Tenancy Act are brought home to him by the prosecution of a survey and record of rights. A still more striking instance of the methods by which rents are being enhanced by landlords is mentioned in the same paragraph, where it was reported in July 1887, that the agents of a certain zamindar "were attempting to induce the raiyats to execute agreements to pay enhanced rents." A number of Muhammadans refused, and the zamindar's agent, in November last, went to the village to reason with them. The day after his arrival a case was put in against the Muhammadans for the slaughter of a bullock. The case was found to be false. In February last a case was brought against some other raiyats in the criminal courts. These raiyats executed agreements (*sharahnamahs*), and the case was compromised. In March an attempt was made before the Registrar at Muzaffarpur to have a *sharahnamah* registered, which the raiyats would not admit to have executed. The Registrar found that most of the raiyats were not present when the deed was said to have been executed by them, and that their signatures had been written by the patwari. Again, in April another criminal case was filed against a refractory raiyat, which was dismissed. "This is, perhaps," adds Mr. Collin, "as good an instance as any that could be given of the operation of free contract, by which the raiyat, in his generosity, voluntarily consents to forego a part of the profits of his land."

Such was the state of things before and for two years after the Tenancy Act was was passed. I shall presently show that there has been practically no amendment up to date; and that, unenforced by executive action, the Act has remained as much of a dead letter in Behar as Act X. of 1859 had done.

Proposals of the Famine Commission regarding Behar. Record of rights recommended.

37. I conclude my references to the condition of Behar before the enactment of the Bengal Tenancy Act of 1885, by quoting the remarks of the Famine Commission of 1880 on the state of Behar. After describing the various abuses found to prevail in Behar, which they visited, and suggesting remedies, *prominent among which was a survey and record of rights*, the Famine Commission remarked: "Where, as in Behar, the relations of landlord and tenant are too often those of a high-handed proprietary body on the one hand, habitually disregarding the law, and on the other a tenantry ignorant, very helpless, sunk in the most abject poverty, the onus of bringing complaints of oppression ought not to be laid upon the tenants. The first and imperative duty of the Bengal Government and the local officials would seem to be to guard zealously against infringements of the law by the rich, and to put them down as if they were offences against the public peace."

Page 121, paragraph 37 of their Report.

Comparison of the material condition of raiyats of Behar in 1788 and 1888.

38. Before I pass on from this part of the subject it may be useful to compare the condition of Behar as it is at present with what it was a hundred years ago in the early days of British rule. There is a large element of uncertainty in all such comparisons, especially when applied to periods so removed from each other by lapse of years, and so differentiated by growth of population and its pressure on the soil. But such comparisons are instructive and point an useful moral. The following extract from Mr. Grant's Analysis of the Bengal Finances (1788) shows how things were a century ago:—

"Generally, the Soubah of Behar derives its superiority over most of the other Provinces of the Mogul Empire, from the great natural advantages of a temperate climate, high and fertile soil, well watered, productive of the dried grain and all the luxuries required by the more active, warlike inhabitants of the north; with a centrical situation, having easy communication internally, and serving as an emporium, or by means of the River Ganges, a thoroughfare to facilitate the commercial intercourse between Bengal, as well as foreign maritime countries, and more interior Provinces of Hindustan. These advantages drew arts and manufactures from abroad; and after the Pathan conquest produced an increased population in soldiers or emigrants of that martial agricultural people, who were induced to become settlers, either from local allurement or the political encouragement of Government, in establishing a national feudal

militia towards the eastern imperial frontier. The revolution in favour of the royal descendants of Timoor, first brought about in 933 Hejirah, or A.D. 1527, and finally effected on the accession of Akbar in 963 of the former, or 1555 of the latter era, with the regular civil administration established then, and ever since continued in almost its original form, heightened greatly the prosperity of the Soubah, under the crown of Delhi; while the independent state of numerous Mussalman jagirdars, joined to the refractory spirit of a hardy warlike race of Hindu landholders and peasantry, differing greatly in bodily temperament, nourished by the heartier food of wheat and barley, from their effeminate neighbours of Bengal living chiefly on the watery diet of rice, served in some measure to preserve internal tranquility and resist the tyranny of lawless foujdari usurpers in time of recent public anarchy.

"Accordingly, agriculture, manufactures, and commerce have always highly flourished in this favoured province. Opium, which may be considered the peculiar province and staple commodity of the country, might fairly be estimated to return in gross, under rules of a private or public monopoly of necessary existence everywhere in India, twenty lakhs of rupees for about four thousand chests exported yearly; including a moderate charge of sovereign territorial rent, with full cost of labour, and profit on stock, amounting in value to one-half of the whole quantity produced. Saltpetre, manufactured chiefly in the Circars of Hajeepur and Saran, reckoned at two lakhs of maunds, might moderately be calculated to yield to the labourer and sovereign, or favoured merchants, ten lakhs of rupees; cotton cloths for exportation on all sides, twenty additional lakhs; while the ordinary productions of grain, sugar, indigo, oil, betel-leaf, &c., carried out for sale, returned at least fifteen lakhs more, after deducting an equal sum for the annual imports of Bengal; salt being almost the only article required from abroad for home consumption: thus leaving perhaps, on the whole, a clear balance of trade to the Soubah of fifty lakhs of rupees to answer a yearly drain of specie to the like amount, constituting the net tribute to be derived from a gross rental of near a million sterling per annum; besides a profit of ten lakhs, accruing from the usual State monopolies of opium with saltpetre. And all this, after complete comfortable subsistence, on the most ample equitable scale of political economy in Asia, of a population probably of three millions of souls, exclusive of the Civil and Military establishments necessary for the internal administration of the province. It may further be observed that, if such were the affluent circumstances of the country under the despotism of the Moguls, its mercantile prosperity forming the basis of actual wealth and revenue, hath surely not diminished within the period of the freer, more lenient government of its present rulers, as might be sufficiently evinced by reference to the Custom House accounts of Patna during the term elapsed, exhibiting comparatively a view of great increasing commerce."

What the condition of things is now is indicated by the result of the inquiries which, entirely unconnected with the operation of the Rent Law, Lord Dufferin instituted in 1888 into the condition of the poorer classes throughout India. Inquiries were then made in typical villages, in every district and subdivision in Bengal and Behar. The actual rents and areas of holdings and population in these villages were ascertained, together with profits of cultivation, extent of indebtedness, cost of food, of clothing, and of general subsistence, and the result was declared by the Commissioner of Patna to be that 40 per cent. of the population of the division, which contains 16 million souls, were insufficiently fed, to say nothing of clothing and housing; that they had to undergo long fasts, having for a considerable part of the year to satisfy themselves with one meal a day.

Now my own belief is that this picture is greatly overdrawn, and that in average years the destitution is not nearly so great as was supposed in 1888. But there is still no doubt that the condition of a considerable portion of the people of Behar has deteriorated, that it is now precarious to a degree, that many live from hand to mouth, and that owing to over-population and excessive rents, a slight vicissitude of season would bring them in vast numbers on the hands of the Government for relief.

Comparison of material condition of Behar zamindars in 1788 and 1888.

39. While the Behar raiyat was in 1788 described by Mr. Grant as prosperous, the Behar zamindar was, on the other hand (see Appendix No. 5 to Mr. Shore's Minute, dated 18th September 1789), in a degraded condition compared

compared with the zamindars of Bengal; "unnoticed," says Mr. Grant, "by Government, and left at the mercy of the aumils or farmers. They, in fact, considered themselves proprietors of only a tithe of their real estates." Since then the circumstances have entirely changed. The Behar zamindars, when they have not squandered their substance in extravagance, are now rich, their income from the land having, as shown in paragraph 15 above, increased stupendously in three generations. They are powerful and united, and have advocates in the Press and in the Legislatures both here and in England. Every prejudice that can arise from possession of great wealth or from European ideas of property is entirely on their side. On the other hand, the condition of the raiyats has become most lamentable. In Sir Ashley Eden's words, which are truer now than when they were uttered 15 years ago, they are "poor, helpless, discontented men, bound down to a state of extreme depression, tenants of the richest province in Bengal, yet the poorest and most wretched class in the country."

It has been contended that exaction of excessive rents and insecurity of tenure have had nothing to do with bringing about this state of things, which, it is said, is all due to over-population. If there were fewer people in Behar they would doubtless be better off than they now are, but at the same time I point out that the Bengal districts of Dacca, Backergunge and Mymensingh, where rents are not excessive and where the people are prosperous, well-fed and well-clothed, are more densely populated than Darbhanga, Champaran and Gaya, where 40 per cent. of the population, according to the estimates of 1888, but let us say only 20 per cent., subsist on one meal a day. Over-population, no doubt, has much to do with the poverty of the Behar raiyats, but there can be as little doubt—every competent witness, official and non-official, admits it—that insecurity of tenure and rack-renting are largely responsible for the difficulties with which we are now, and have been for twenty years, confronted, in connection with them. We cannot deal effectively with over-population; our best efforts to induce the people to emigrate have proved failures, for emigration is a plant of very slow growth, which cannot be forced. We can by means of the record of rights deal effectively with illegal enhancements of rent and illegal ejectments, and on these facts who can say that we ought not to hasten the completion of a work from which such good results are to be expected?

Necessity of the Survey and Record of Rights in Behar—*continued.*

Section II.—After the passing of the Bengal Tenancy Act (VIII. of 1885).

Improvement in Rent Law affected by Bengal Tenancy Act.

40. So far I have dealt with the condition of the raiyats of Behar before the passing of the Tenancy Act in 1885. The evidence as to the intolerable nature of the abuses which prevailed in the province was conclusive, and suitable remedies were applied in the Tenancy Act. The remedies applied were of two kinds. The first kind consisted chiefly of legislative declarations conferring greater fixity of tenure, provisions regarding receipts, and limitation on enhancements of rent. The second or executive remedies, as they may be called, consisted in the record of rights which had been recognised in 1822, after all other possible means had failed, as indispensable, and had been recommended by the Famine Commission as the only certain way of securing to the Behar raiyats the enjoyment of the benefits of security of tenure at fair rents, which the law assigned him. It is now alleged by the zamindari advocates that the first kind of remedy is sufficient without its executive complement; and shutting their eyes to the lessons of the past, they say that without executive action the raiyats will henceforward, by the mere operation of the Tenancy Act, have all the protection they stand in need of. In my reply to their memorial at Muzaffarpur, I differed from that view, and said that "the record of rights was far more important to the raiyats than the recent change in the organic written law; for the written law among an ignorant, struggling people remains a dead letter—witness Act X. of 1859—unless executive action steps in to do for the people what they cannot do for themselves. This is the justification of Chapter X. of the Tenancy Act, as it is of protective agrarian legislation wherever it has been undertaken." But I shall not content myself on this

occasion with utterances which may be criticised as academic. I proceed to show that the amended tenancy law does, as a matter of fact, afford no sufficient protection to the depressed and ignorant raiyats of Behar, that its most important provisions have been already systematically set at naught by the zamindars, and that since its enactment in 1885 the same illegalities have prevailed as before. If I can do this, the necessity of a survey and record of rights will not, I presume, be any longer contested even by partizans, nor doubted by careless observers.

Improvement in connection with receipts for rent; nugatory.

41. I begin with the provisions of the Tenancy Act regarding receipts for rent. It has been asserted that these provisions, which required the landlords to give receipts to their tenants, specifying the area of the holding and amount of the rent, would in the long run have the same effect as a record of rights in certifying to the raiyats the amount of the landlords' demand upon them and the areas and incidents of their holdings, and that these receipts would in the course of time furnish the Civil Courts with trustworthy evidence on which disputes might be adjusted and arbitrary enhancements checked.

This I say has been asserted; but on historical grounds was the assertion reasonable? If Lord Cornwallis' injunctions upon zamindars to adjust the rights of the raiyats by the grant of pattas proved to be wholly ineffectual, was it reasonable to expect that the same object could be effected by an injunction to grant receipts? If for 100 years we had failed to compel zamindars to give in pattas information as to the area of the raiyat's holding, and the amount of his rent, were we likely to succeed by merely enjoining on them to give it in receipts? The Bengal Government, when engaged on the Tenancy Bill, was under no such delusion, and pinned its faith, as regards Behar especially, to the record of rights.

42. But passing from the region of speculation to the domain of fact, what has actually happened? These things have happened. Mr. Collin found that, after the passing of the Tenancy Act, receipts in the prescribed form were not being generally given by native landlords; that where they were in some cases given, fictitious rentals had been entered in the landlord's part of the counterfoil receipts; and that the provisions regarding granting of receipts were in reality being had recourse to in order to fabricate evidence to show that rentals in excess of what were really paid were the then existing rentals, and that unless and until the raiyat becomes an educated man with a knowledge of his rights and power to enforce them, or unless and until the area and incidence of his holding and the amount of his rent are certified to him by a public officer in the manner contemplated by Chapter 10 of the Tenancy Act, he will continue to be in the hopeless condition that he occupied before the Act was passed.

Evidence of local officers as to continuance of abuses against which Tenancy Act was aimed.

Again the Honourable Mr. Stevens, who was Commissioner of Patna in 1890, wrote thus:—

"In Shahabad the number of books and forms sold from the Government Treasury is given in the margin. Many zamindars, among whom is the Maharaja of Dumraon, now prefer to make their own arrangements for these forms; but it is feared that a considerable pro portion, especially of the smaller landlords, neglect the law. The collector suggests that the civil courts should be instructed to report to the magistrate all cases of omission, that he may take action under Sub-section (3); he further remarks that he does not see why neglect or refusal to grant receipts should not be punishable by a magistrate, since the present procedure laid down in Sub-section (2) is not resorted to. He would also in patwari cases require the counterfoil receipt and account books of the village to be filed, and the landlord or patwaris brought to book, according as the one or the other is to blame. As at present advised, I cannot support this last proposal, for I think it would seriously complicate these cases. I should fear that side issues would be raised, and the proceedings drawn out to an inordinate degree.

Years.	Books.	Forms.
1885-86 -	102	60,023
1886-87 -	934	900
1887-88 -	184	31,000
1888-89 -	691	36,200
1889-90 -	150	13,700
1890-91 -	277	14,900

"In Darbhanga it is reported that the provisions of the law regarding giving of

of receipts are neglected. The following remarks of the Munsif of Darbhanga are quoted :—

'In the majority of rent suits that came before me for trial, I found that the landlords had systematically neglected to follow the provisions of Sections 56 and 57 of the Bengal Tenancy Act. I found that in 99 cases out of 100 the landlords still followed the old system of granting rent receipts in unprinted slips without specifying at all the particulars pointed out in Section 56. Counterfoil receipts are seldom kept by the landlords.'

" The Collector of Saran reports that the forms prescribed by law are regarded as unfavourable to the landlords. Only the larger ones use them.

" The Collector of Champaran makes the following remarks :—

'Landlords in many instances either do not grant receipts at all, or grant them in some manuscript form of their own. Much litigation would possibly be avoided, and many cases would certainly be more easily decided by the courts, were proper and formal printed receipts regularly given and received. It is not always, however, the landlord who is in fault, for it is often the raiyat who refused to accept the receipt. Where either party is actuated by a dishonest motive, the receipt is ignored, the landlord taking care not to grant it if he wishes to have his hands free in future, and the tenant declining to accept it when he hopes that on the occasion of the next landlord he will be able to obtain better terms than those on which he actually holds his land, and which he thinks he would not be able to dispute if he accepted receipts setting them forth. The Act provides penalties for neglect or refusal on the part of the landlord to grant receipts, but the provisions are practically, so far as this district is concerned, a dead letter, while there is no penalty that I am aware of for refusal on the part of a tenant to accept a receipt. If both the granting and the receiving of receipts in the prescribed form could be insisted on, results would be much more satisfactory, but so long as neither party interests himself in the matter, it is not easy to recommend any remedy for the existing state of affairs.' "

The present Commissioner, Mr. Forbes, in March of the present year, writes, to the same effect :—

" I have frequently brought to notice the almost universal disregard of the civil courts to the provisions of Sections 56, 57, and 58, regarding the giving of receipts. * * I think I am correct in saying that it is still a common practice to allow rent receipts of any form and kind to be filed before them."

It may, I think, be regarded as certain that the provisions of the Tenancy Act regarding rent receipts are wholly insufficient to give protection to the ignorant raiyats of Behar. A typical illustration of the insufficiency will be given in paragraph below.

43. It has not been, so far as I know, alleged that any of the other provisions of the Act can without a survey and record of rights have any more practical effect than the provisions of the previous law in certifying to the raiyat the land he holds or amount of the rent he is to pay for it, or in checking illegal and arbitrary enhancements. Act X. of 1859, as well as all the previous rent laws, gave the raiyats extensive rights in theory, but left them to assert them in the civil courts if infringed; this they were unable to do, because, owing to the subjection of the patwari to the landlords, the latter monopolised all the evidence as to the occupancy of the lands and the amount of the existing rent, and when landlords sought an enhancement, they did not resort to the courts in order to obtain it, but simply demanded the enhanced rent as being the existing rent already agreed upon. The raiyat having no document in his possession to show the amount of the previously existing rent, was unable to resist the landlord's demand, and thought in practice it was safer to yield at once rather than be harrassed in the first place in the civil courts and be worsted in the end. What the raiyat primarily wants is a document which will be accepted by the courts as proof of the actual rent payable by him. This the proceedings under the survey and record of rights alone can give him, and it is as futile to expect that the provisions regarding giving receipts will secure this end now, as it was in Lord Cornwallis' day to suppose it could be attained by the grant of pattas. The experience of the past 10 years confirms the futility of expectation.

Character of surveys made by zamindars, and possibility of utilising them.

The zamindars' memorial calls attention to the fact that some landlords have had surveys made of their estates at considerable expense, and that it is unfair to call on them to bear the burden of a further measurement. I am personally acquainted with some of the cases alluded to, and as regards others I am advised that the surveys were not made with scientific accuracy, while there was no real record of rights made out at all. A record of rights is an impartial document defining and limiting the reciprocal duties and rights of all parties claiming an interest in the soil. These zamindari surveys and records were made out for rent collecting purposes only, and I am advised in none of the documents was the status of the raiyat shown, nor had the officers who made the surveys any legal authority to make out a record of rights. Moreover, had a record been prepared under the rent law as it then stood, it would necessarily fail to exhibit rights and status conferred on raiyats by the Tenancy Act of 1885. We shall in our cadastral operations use the landlords' survey maps and record of rents payable so far as they are correct and sufficient, and thereby we shall strive to spare him expense ; but as the best kept zamindari papers fall of necessity far short of a record of rights, we must ourselves prepare such a record.

Evidence of local officers as to continued existence of old abuses—*contd.*

44. Turning now to the question whether the same illegalities prevail in Behar since the passing of the Tenancy Act, as before, I find the Commissioner of Patna (the late Mr. Boxwell) reported in 1889* that—

*Parliamentary Return, page 65.

"Uncertainty about rent and tenure prevailed generally over the whole division, not equally, of course, in all places, and perhaps to an excessive degree in some ascertainable smaller tracts, but uncertainty was the rule for which a survey and record of rights was the best known remedy."

The collectors of the northern districts wrote thus in the same year :—

The collector of Darbhanga—

"There are many estates in this district in which Government may properly interfere if the propriety of a judicial determination of rents, as affecting a survey and record of rights, is held to depend on the grounds of dispute or confusion. * * * has of late years very greatly and severely enhanced his rents, but he managed to get kabuliyats out of his raiyats. There are various stories as to how he effected this, but it would be useless to repeat them."

"By far the worst offender is * * *, who has been implicated in several criminal cases during the past year, some of whose men now stand charged with riot and murder brought about in trying to coerce a jeyt raiyat of a village to come to terms. This gentleman's property extended over 115 villages. I strongly recommend a survey and record of rights of his property."

The Collector of Muzaffarpur writes—

"It is reported * * *, who bears the worst character for unscrupulousness, and who lately sued in the Civil Courts on a bond which was judicially declared to be forged, is in constant turmoil with his neighbours and the raiyats in his district."

The Sub-divisional Officer of Tajpur in this district wrote—

"In spite of legislation the tendency of rent is to rise. Some of the parganas are unusually fertile. Many of the landlords are unusually rapacious."

The Collector of Champaran reported in the same year thus—

"The * * *, who is a zamindar, claims more than double the rents which the raiyats are willing to pay, and successive district officers have failed to bring about agreement. The dispute was in full force previous to the discussions which took place in connection with the Tenancy Act, and is no nearer settlement now than it was ten years ago. In the general interests of the peace, a survey and record of rights is essentially necessary."

Writing of villages not leased to indigo planters, he remarked :—

"That they are practically auctioned to native farmers whose income solely depends upon any increase of rents they are able to collect on the head rents they pay to the proprietors ; their object is to obtain from the raiyats as large a rent as possible, and to effect this they are compelled to resort to devices which sufficiently show that the tenants generally require further safeguards than those provided by the Tenancy Act."

All

All these abuses are identical with those which Sir Ashley Eden so vigorously denounced in 1875.

45. I shall finish this portion of my remarks by quoting from a letter which the Settlement Officer of one of the North Behar districts has just written to the Secretary to the Board of Revenue:—

"In a case in which * * * was personally interested, but was acting nominally as the Agent of * * *, he caused a patwari to prepare and have filed before me a number of rent receipts for the years 1296 and 1297 Fasli, which were written on forms bearing the * * * press mark 9–12–91, a date about half-way through the Fasli year 1299. I enclose one of the receipts for your inspection. The raiyats had been instructed to swear that they had recorded these receipts in the course of the years for the rent of which they purport to have been given."

A common abuse illustrated by an actual case.

I have the "receipt" before me as I write. The headings are printed in Nagri and the details filled up in manuscript in the same character. It purports to have been executed partly in the month of Asin, partly in the month of Jeyt, and partly in Bhadro 1296 Fasli. The paper bears the following press mark:—"* * * No. 47. 9–12–91. 200,000." Could there be a more significant or a more pitiable episode? The wretched raiyats are induced to swear to the execution in 1888 of a document (showing a fictitious rental) the very form of which had not been printed till 1891. What a comment the case affords on the state of things in Behar, and how it emphasises the necessity of carefully scrutinising all so-called agreements, and every entry that is made in the record before it becomes final! I am quite certain that the landlord (and chief manager) of the estate in which these raiyats live knew nothing of what was being done in his name in this matter, but the moral I wish to point is that if such things can happen in an estate claiming to be well-managed, what things do not happen in the many estates which are ill-managed? If we have such things in the green tree, what have we not in the dry?

46. I now come to a portion of my demonstration to which I invite special attention; for it depends, not on the reports or opinions of local officers, but on the figures of rentals furnished by the zamindars themselves, under the Road Cess Act. I quote in support of my case the evidence of rent enhancements which zamindars themselves admit. According to the Road Cess papers filed by the zamindars in the collector's office, the rental of the Muzaffarpur district was in 1876, Rs 44,15,325. According to the papers filed at the valuation of 1891 it had risen to Rs. 67,27,909. In other words, it had increased during the 15 years preceding 1891 by more than 50 per cent. There was no appreciable room for extension of cultivation, and there was no such rise in prices* during this period, as would justify more than a small part of this enormous increase in rent. How far this increase, as well as the increase in the other three districts, is due to a higher valuation (at the recent revision) of *nijjote* or home-farm lands cultivated by the landlords themselves, I am unable to say. No doubt there has been some increase in the valuation of these lands, to keep touch with raiyati rates. Possibly also there may have been some concealment of assets at the first valuation in 1876. But discounting these sets-off, and allowing for the considerations noted in the next succeeding paragraph, enough remains to prove that since the passing of the Tenancy Act, as well as before, there have been heavy enhancements of rent in this district, which were not authorised by any provision of the law, and must have been effected in an arbitrary and illegal manner.

Evidence of enhanced illegal enhancements of rent deduced from road cess returns filed by zamindars,

* *See* paragraph 34 above for the legal rule for the enhancement of rent; the average price of rice during the quinquennial period 1876—1880 in North Behar was 16·88 seers the rupee; from 1887 to 1890 it was 15·01 seers, the rise being thus 12 per cent. against an increase of rent of 50 per cent. in Muzaffarpur.

The rental of the Darbhanga district, in which there was little or no culturable waste land, increased from Rs. 63,19,138 in 1876 to Rs. 71,37,004 in 1883, or by more than 8 lakhs, or 12 per cent., in seven years. The district, as stated in paragraph 15 above, is now being revalued, and the estimate of the collector is that the valuation will show the rental to be 78 lakhs of rupees, or an increase of 25 per cent. in 17 years.† During four out of these 17 years, the Government was compelled

† I believe the smaller comparative increase in Darbhanga to be due to the greater poverty of the people and the greater prevalence of large estates.

compelled to open relief works in the district and distribute charitable relief in aid of the destitute. Further comment is superfluous.

The district of Champaran was revalued under the Road Cess Act in 1888, the previous valuation having been made in 1876. The rental increased from Rs. 26,20,942 in 1876, to Rs. 30,73,556 in 1893, or by 4½ lakhs of rupees, equal to 17 per cent. on the previous rental. In this district there was and still is room for extension of cultivation, and this fact may account for the increase in rental, as well as for its comparatively moderate pitch, without importing the idea of enhancement. When there is much unoccupied culturable land, raiyats will desert their holdings if pressed for more rent than they care to pay.

In Saran the first valuation made in 1876 gave a rental of Rs. 55,06,769. By the revaluation made in 1883, the rental was Rs. 59,87,760, or an increase of about 9 per cent. in six years. Rent rates are very high in Saran, and as there is hardly an acre of culturable land lying idle in the district, the increase of rent is great and, apart from the possible sets off referred to in the case of Muzaffarpur, must be entirely due to enhancements of raiyats' rents. A revaluation now would bring out no doubt a still further increase.

Enhancements of rent by legal process insignificant in number.

47. How small a part the civil courts have taken in effecting these enhancements will be understood from the fact that the total number of suits for enhancement or abatement of rent instituted in the four districts of North Behar during the seven years 1886 to 1892 inclusive, is, according to returns for which I am indebted to the High Court, only 760, or 109 on an average per annum in an area embracing more than 12,000 square miles, and in which the size of agricultural holdings is not on an average more than three acres each! While the number of holdings in Muzaffarpur and Darbhanga is over 800,000, and enhancement of rent very heavy as we have seen, the suits for enhancement and abatement of rent do not average more than 90 per annum!

48. The only other legal method, apart from a suit in court, of enhancing an occupancy raiyat's rent, is by registered agreement out of court. The Registrar-General of Assurances has supplied me with the following statistics as to the extent to which this method has been utilized since the passing of the Tenancy Act. In Muzaffarpur from 1886 to 1892 only 830 agreements to enhance rents had been registered, and this means that Sections 29 and 43 of the Tenancy Act, which were intended as a check upon arbitrary and excessive enhancements of rent, have been practically inoperative in the Muzaffarpur district. In Champaran, during the same period (1886–1892), only 10 agreements were registered, and all of these exceeded the limit on enhancements prescribed by Section 29 of the Tenancy Act! But in addition to these 10 illegal agreements, 680 *sharanamahs* were registered in Champaran. A *sharanamah* is an admission by the raiyat that rent is payable at a certain rate, and as the document makes no reference to the rate payable before its execution, it evades the limitation on enhancements prescribed by the Bengal Tenancy Act. What effect such practice can have on an ignorant tenantry will be perceived from my remarks in paragraph 45 above.

In Saran only 36 agreements for enhancement of rent out of Court have been registered since the passing of the Tenancy Act, and total amount of the enhancement under them was only Rs. 259-1-8. In Darbhanga* not a single agreement for enhancement properly so called was registered, but I hear that in parts of Darbhanga the *sharanamah* business has been, and is being, sedulously worked.† Enough has been said to show that enhancements are not effected now any more than they were before the passing of the Tenancy Act, by recourse to the Civil Courts or by the other methods provided in that Act. They are effected in an arbitrary and illegal manner, as of old, by entering the enhanced rent in the patwari papers as the existing rent, and leaving the raiyat at his peril to dispute the demand Could there be any better demonstration of the practical necessity of that appeal to the Civil Courts

* If in the estates of the Maharajas of Darbhanga and Hatwa, there has been harsh treatment, I shall, from my acquaintance with them, acquit both Maharajas of personal knowledge of it. Besides the great zamindar is always a more lenient and considerate landlord than the petty proprietor.

† *See* on this point the Honourable Mr. Stevens' Note (Appendix A.), paragraphs 14 and 16.

Courts before enhancements are allowed, which I dwelt upon in my reply to the memorial of the Planters' Association, or of the urgent need of the record of rights which will afford the raiyat a means of resisting these illegal and never-ending enhancements of his rent?

Opinions of Executive Officers as to necessity of Survey and Record of Rights. Inaccurate statements of Zamindari Association on this point.

49. And if all the preceding considerations combine to prove that the Behar raiyat is in a wretched condition, and that his position has been in no way alleviated by the mere substitution of Act VIII. of 1885 for Act X. of 1859 or its Provincial equivalent, and that the only hope of alleviation lies in the Record of Rights which we are striving to make, we are not without tangible evidence to show that the alleviation will, as a matter of fact, and not of mere speculation, be afforded by that Record when made. From the nature of the case the evidence cannot be abundant, as it is connected only with the experimental area settled by Mr. Collin, but so far as it goes it is most significant. Writing of the results of these operations, Mr. Halliday, the Commissioner of the Patna Division, reported* as follows in 1886:—

Practical evidence as to the beneficial effect of the Record of Rights.

* Board's Land Revenue Report for 1885–86, paragraph 246.

"The survey operations under the Bengal Tenancy Act are progressing as smoothly as possible; disputes as to boundaries and possessions are few, and are chiefly connected with pieces of waste land and roads: organised opposition there is none; and it is now clear that apprehensions as to relations between landlords and tenants being embittered by the survey are groundless. Among the zamindars the survey seems on the whole not unpopular, inasmuch as they see that it will provide facilities for identifying the whole of their lands, and for realising their dues on account of every portion of their estates. The raiyats are quite indifferent in the matter, and see no cause for resistance or opposition to the proceedings.

"The criminal cases connected with the demarcation and survey proceedings have been extremely few, and have mostly on investigation turned out to be false or exaggerated. Nothing in the shape of a riot has been proved in any instance. The survey will effect much good in the way of determining rights and facilitating the identification of land. *It is probable that the survey record will be looked upon as a charter of rights by all classes interested in land, and no transfer will be negotiated without reference to it.*"

It will be noticed that Mr. Halliday, who wrote the preceding observations while still Commissioner of Patna, and personally acquainted with the facts, is one of the officials whom the memorialists (paragraph 13 of memorial and head (*d*), paragraph 7, above) quote as among the chief opponents of the cadastral survey. When subsequently member of the Board of Revenue, Mr. Halliday at first counselled caution in extending the survey operations to the whole Patna Division,† and afterwards expressed his views in the following words:—

† Parliamentary Return, 17th May 1892, page 62.

"The Board's own view, on the fullest consideration of the case, is (1) that to the Government it would not be worth the cost at eight annas per acre unless it was accompanied by a re-organisation of the patwari system for the continuous maintenance of the records; and (2) that at the same cost, whether with or without the re-organisation of the patwari system, the survey would not repay the zamindars and raiyats. It seems to them that in view of the difficulty as to cost, and so long as it is not removed, the Government should confine itself to the survey of estates in which uncertainty as to rents are proved to exist on the evidence of constant disputes between the landlords and tenants." (Parliamentary Return, pages 156 and 157.)

From the preceding it will be seen that although Mr. Halliday apparently modified the views he held while Commissioner of Patna, as to the survey being regarded as "a charter of rights by all classes interested in the land," he still remained of opinion that the survey, if made, should be maintained up to date.

The memorialists in the same paragraph go on to say that "the only district officer who would seem to have favoured the idea of this present survey, with perhaps the exception of Mr. Beadon, was Mr. Boxwell, the late Commissioner of Patna." Some relevant opinions of the local officers have been quoted in

paragraph 44 above; but I would now invite a reference to the Parliamentary Return, pages 64 to 71, which will show (I restrict my observations to North Behar, though the evidence from the southern districts is also significant) that Mr. Henry, Collector of Champaran, Mr. Beadon, Collector of Darbhanga, and Mr. Bourdillon, Collector of Saran, that is to say, the collectors of three out of the four districts of North Behar, have all expressed opinions to the effect that "in these districts uncertainty about rent and tenants' right does prevail to an extent that calls loudly for a survey and record of rights." Mr. D'Oyly, Collector of Muzaffarpur (an officer of small knowledge of the district), was the only District Officer of North Behar, who said that the survey was wanted only in isolated villages, an opinion which is contradicted by the actual results of Mr. Collin's inquiries, by the facts as to excessive enhancements noted in paragraph 46 above, and by general repute. It is thus clear that the memorialists have been misled as to the opinions of local officers in Behar regarding the necessity of the Survey and Record of Rights, and have been betrayed into endorsing a statement which is entirely incorrect. It may be added that of the three high officers whose names are mentioned in the same paragraph of the memorial, Mr. Beames alone had any local experience of North Behar, and Mr. Beames' connection with that locality ceased a quarter of a century ago. Moreover, what Mr. Beames wrote had, it seems, reference, not to North Behar, but to the Purnea, Malda, and Monghyr districts of the Bhagalpur Division (Parliamentary Return, page 63).

As a matter of fact the necessity for such a record as we are now engaged in has been a common-place of administrative reform with Behar officers, and in proof of this I may say that the following Commissioners of the Patna Division from 1874—namely, Sir Steuart Bayley, Mr. Metcalfe, Mr. Halliday, Sir John Edgar, Mr. Boxwell, Mr. Stevens, Mr. Lyall, and Mr. Forbes—have been uniformly in favour of a Survey and Record of Rights of North Behar.

Opinions of Judicial Officers as to effects prodaced by Survey and Record of Rights.

50. The late District Judge of Muzaffarpur, Mr. Brett, who had had long experience of that district, has the following remarks on the result of the experimental operations, in his annual report for 1888:—

"An administration report of this district would be incomplete without some observation on the recent cadastral survey which had been commenced in two parganas of Muzaffarpur.

"I pointed out in my last report the immense good that was expected to result from the measure, and I mentioned also that the work had been stopped. I regret to have to record that in the numerous villages in which the work remained incomplete, the mischief caused has been so great as to make one wish that the work had never been commenced in these villages at all. The work embraced survey and determination of the rents of the lands of each tenant. False hopes were raised, and at the outset the proceedings created a disturbing influence in the minds of the peasantry. This disturbing effect could have been obviated only by the completion of the work; *for in the villages in which the work has been completed, the result has been beneficial, and both the landlord and tenant have in most cases agreed to the entries in the jamabandi slip as correctly giving the incidents of the tenancy. This is further apparent from the very small ratio of appeals which were referred to me as Special Judge from the decisions of the settlement officers.* But in the villages which were surveyed and the ascertainment of rents was not completed, or in which the final publication of the jamabandi could not be made, the tension which had arisen between the parties remained, and is manifesting itself in the large number of rent disputes and rent suits that are coming before the courts."

And the Munsif of Muzaffarpur writes thus in a letter to the Government in the present year:—

"There has been a marked decrease in litigation in the surveyed tract since 1889. In the few cases which are contested, areas and boundaries of holdings and rates or amounts of rent are seldom disputed. Even if they are disputed, the opposite side produces an extract from the Record of Rights, and this settles the dispute. Contested cases of this tract are now much simpler, inasmuch as in

in most of them the only point to be determined is whether the amounts claimed have been paid or not."

Finally the Collector of Muzaffarpur, in his Annual Administration Report for the past year, makes the following remarks, in which the Commissioner of the Patna Division, Mr. Forbes, agrees:—

"Although the measure (the cadastral survey) is yet unpopular, especially with the zamindar, the advantages of a record of rights is now better appreciated by all classes, the spirit of opposition and consequent agitation which existed before the introduction of the measure has disappeared, and as far as I have been able to ascertain, the action of the Government is now regarded as beneficial to all parties interested in the land, as likely to place the present unsettled relations of landlord and tenant on a better footing. * * * The comparatively low condition of the raiyats and peasantry in these parts is due largely to the want of an accurate record of each tenure and each raiyat's holding within the estate, and the status of everyone who has rights in the land, and of the rent paid by each raiyat to the tenure-holder. That the object of the Government is simply to supply this want is now understood by the tenants and landlords alike."

This statement agrees with my own belief. The opposition to the cadastral survey now comes from the zamindars alone, and not seriously from all of them.* "It is," writes the Commissioner of the Patna Division, "the class of petty zamindars, who prefer unsettled relations with their raiyats, who are the chief opponents of the measure." Owing to the unlimited exercise of the right of partition or subdivision of landed property, the number of petty zamindars in North Behar has grown enormously, and the increase still continues. Every addition to the number of these petty landlords connotes an enhancement of the raiyats' rents, and increased exaction afterwards. The Government of Bengal has more than once considered the propriety of imposing some limitation to this subdivision of property which injuriously affects the general administration of the country, as well as the raiyats; but it has not hitherto seen its way to effective action. The Record of Rights will check this abuse, among others, affecting the agrarian condition of North Behar.

51. This concludes what I have to say on the condition of Behar after the passing of the Tenancy Act, and I think it has been conclusively shown that the Act has been in no way effective in Behar to suppress the evils at which it was aimed; that it will remain ineffective so long as the people continue in their present terribly depressed condition, or a Record of Rights is not made and maintained; and that where a Record of Rights has been made, the results have been in every way satisfactory and beneficial to all concerned. There is not now, and there has not hitherto been, any practical limitation to the power of the Behar landlord to enhance rents, except his own sense of moderation, and the capacity of the raiyats to pay. That this should be so is unfair to the general tax-payer, and a negation of the moral responsibility which rests upon the Government to see justice done to people who are among the poorest and most helpless of Her Majesty's Indian subjects.

PART IV.

THE MEMORIAL OF THE ZAMINDARI ASSOCIATIONS.

Summary of the objections which have been already answered.

52. In the margin of paragraph 7 above I summarised the chief objections to the Survey and the Record of Rights which are urged in the memorial submitted by the Zamindari Associations for transmission to the Secretary of State. One objection is that the zamindars were kept in ignorance of the intention of the Government to survey Behar, that "they were not aware that such a measure was in contemplation until the Secretary of State's sanction had been obtained." The refutation of this objection was given in paragraph 24 by quoting the words of the Government of India and of the zamindari representative in the Legislative

* *See* paragraphs 73A and 73B below. I think these paragraphs justify me in saying that the Indigo Planters, who are landlords to a very large extent, are no longer in opposition

lative Council, the Honourable Kristo Dass Pal, which leave no doubt that it was from the very beginning the openly expressed intention of the Government to survey Behar, and that this intention was perfectly well understood by the zamindars at the time, as evidenced by Rai Kristo Dass Pal's words, "the expenses which may be incurred by enforcing the provisions relating to record of rights and settlement of rents will be cast upon the landlords and tenants, though no application as been made by them."

53. Another objection noticed is that the Cadastral Survey of Behar should not be undertaken without legislative sanction, and that the provisions of section 101 of the Tenancy Act do not provide for the survey of a whole district, still less of a whole province. The refutations of these objections are given in paragraphs 25, 26, and 27, which place beyond question, *first*, that the survey of Behar was one of the particular objects for which the Tenancy Act was passed, and *secondly*, that, in the words of the Honourable the Advocate-General (repeating in substance the explanation given in the Legislative Council on the passing of the Act), section 101 "authorises the survey of a province, district, or sub-divisions of a district."

54. A third objection noticed is the assertion that all District Officers having local knowledge were opposed to the survey. In paragraph 49 it is pointed out on the authority of the Parliamentary Return, that this assertion is altogether incorrect, that three out of the four District Officers concerned declare that the circumstances of these districts "call loudly for a Survey and Record of Rights," that the fourth—a gentleman of limited local experience—says the operations are required in isolated villages, and that for 20 years the necessity for a Survey and Record of Rights had been a commonplace of Behar administrative reform.

55. A fourth objection, that no provision had been made for maintaining the record, was dealt with in paragraph 28, where it is shown that it always was the intention to legislate on this subject by way of supplement to the Tenancy Act, and that before the Tenancy Act became law, the Bengal Government was called on to give effect to that intention. The zamindars further complain (paragraph 17 of their memorial) that the Government of Bengal has not stated the agency by which it is intended "to maintain the survey records when finished, and whether the zamindars and raiyats are to pay for the expense of this agency, and if so, what additional burden will be thrown upon them." The memorial ignores everything that has occurred on this subject since Sir Charles Elliott went on leave. But after the publication of the results of the Muzaffarpur Conference, the zamindars were in possession of sufficient information as to (1) the agency by which it is proposed to maintain the survey records, and (2) as to the liability of zamindars and raiyats for the cost of that agency, and (3) as to the additional burden to be thrown upon them—though, as will presently appear, I prefer to regard the matter of cost more in the light of a relief afforded to, than a burden imposed upon, the zamindars. The Associations' complaints on these points, then, are somewhat misplaced, and their attitude would have been more helpful if they had addressed themselves to the actual facts, as communicated to them through the "Calcutta Gazette" of 10th of last August.

Objections based on the Cadastral Survey of the Srinagar estate in the Purnea district.

56. A fifth objection made in the zamindars' memorial is that the Cadastral Survey will cause general litigation, be a great expense to all concerned, and do no good; and the case of the Cadastral Survey and Record of Rights made in the Srinagar estate is cited in proof and illustration of these assertions. These are the facts about the Cadastral Survey and Record of Rights in the Srinagar estate.

The Srinagar-Banaili estates were taken under charge of the Court of Wards in 1882, with a total nominal rental of Rs. 4,48,715. The arrear demand was Rs. 14,68,440, or 3¼ times the current demand.

In 1884 a sum of Rs. 10,15,036 out of this arrear had to be remitted because it consisted of fictitious and illegal demands which the raiyats repudiated and which the Court of Wards was legally unable to enforce. The Court of Wards, with all its power under the certificate procedure, was only able

able to realize 72 per cent. of the current demand in 1884, owing to the inextricable confusion that prevailed in the zamindars' accounts. In 1885 difficulties arose in connection with giving receipts under the Tenancy Act; the raiyats alleging that the receipts offered exhibited fictitious rentals and areas. In 1886 the collections amounted to only 63 per cent. of the current demand, and the arrears had increased by more than 3 lakhs of rupees. To extricate the estate from this intolerable state of confusion, a Survey and Record of Rights was undertaken with these results. All the confusion that had prevailed was cleared up, the raiyats were given, and they accepted, documents showing the exact area of their holdings and the amount of their rents, while the landlords' rental was increased to Rs. 4,96,498, or by Rs. 47,783. The total cost of survey and settlement was Rs. 2,94,328, which will be recouped in six years by the mere increase in rental. For the landlords, therefore, the operations have been a signal financial success.

The immediate result of the operations was that whereas only 63 per cent. of the current demand could be realized before the record was made, the collections in 1889-90 amounted to 112 per cent. on the current demand, and in 1890-91 to 125 per cent., or nearly double the amount realized in 1886. All this was affected without having recourse to compulsory processes for realisation of the rent.

As to the "litigation" which attended the operation, the facts are these—

(*a*) 1,883 "suits" were instituted by landlords against tenants, and 1,079 suits by the tenants against the landlords, under sections 104 and 106 of the Tenancy Act, for settlement of a fair rent. As the tenants, &c., in the estate number 69,561, the number of suits filed was less than 6 per cent. of the number of holdings, which is an excellent proof of the judgment with which the preliminary proceedings were conducted.

(*b*) Of these 2,962 suits, 1,153 were decided in favour of the landlords, and 803 in favour of the tenants, and 1,006 were compromised, withdrawn or never came to trial.

(*c*) Besides the suits between landlord and tenant, there were 517 suits for settlement of fair rents between tenants, thus making a total of 3,484 suits, which is considerably less than the figure given in the Memorial.

(*d*) The total number of appeals was 338 (not 388, as stated in the Memorial): of these 67 were appeals on questions of boundaries under the Survey Act, and 271 were appeals on the merits to the Special Judge in connection with settlement of rents.

If it be remembered that the settlement of fair rents under section 104 of the Tenancy Act is one of the particular objects of such proceedings (should the parties so wish), and that applications to have fair rents settled *are* in fact the "suits" in question, it must, I submit, be admitted that the litigation in connection with the settlement of the Srinagar estate, with its 69,561 tenants, the management of which had fallen into such confusion, was extraordinarily small. It would have been smaller still if the landlords had not, as they were quite entitled to do, sought to enhance their rents by "suits" or applications to the Settlement Officer.

As to the attitude of the raiyats, the Settlement Officer, Mr. Collin, reported in 1891 as follows:—

"The raiyats as a rule showed no disposition to hold aloof from the proceedings. They readily came to the Settlement Officer's camp to have the entries explained, and appeared to take great pains to have the records correctly prepared. The large number of objections filed is a proof of the interest taken in the proceedings."

The objections, which numbered 20,777, or one objection to every three holdings, had reference to measurement of fields; to mistakes in writing up the records, and generally to the adjustments of petty errors and discrepancies inseparable from every undertaking of the sort. These objections, which are disposed of as the work goes on, and which every Settlement Officer knows to be a proof of the people's healthy interest in the proceedings, are construed by the memorialists into damnatory evidence of embitterment and litigation!

It is true, as the Memorialists observe, that the cost of the Srinagar survey and record of rights was in excess of the estimate of eight annas an acre. But if the condition of confusion in which the estate was involved, and the fact that the lands were scattered throughout five separate districts and 23 parganas be considered, I think it will be admitted that the actual cost of 10 annas 9 pies per acre is not in itself excessive, while the benefits to zamindar and raiyat were cheaply bought at the price. If it cost only 10¾ annas per acre to settle the Srinagar estate, we may confidently expect that it will cost much less to make a record of right in North Behar, where the land to be dealt with is of course not scattered, but can be surveyed continuously. The only drawback to the satisfaction which the whole episode inspires is that no adequate arrangements could be made to maintain the record up to date. Without such a law for maintaining the records as I now propose, this was impossible.

I may, on the authority of the Board of Revenue, say that since the record of rights has been completed in this estate two years ago, suits for arrears of rent have been instituted against 1,759 tenants, or about 1½ per cent. of the total number per annum. In 1,663 of these, decrees for the full demand were readily procured on the basis of the record of rights. In 80 cases only was there any modification of the sum claimed, and this was owing to clerical discrepancies in the abstracts of the records produced by both parties. Six cases only were dismissed, and out of the total number of 1,759 decided cases, there were only ten appeals. In the Banaili portion of the estate, in which a record of rights was also made, 701 suits for arrears of rent were within the same period instituted, and decrees were given on the basis of the record of rights in 699 cases. In only two cases was there any modification of the demand. The conclusion is that the record of rights was entirely effective in enabling the landlords to recover their rents without delay or difficulty, and in restoring order, peace and contentment to nearly 70,000 tenants.

I think it will be admitted that if the Zamindari Associations had desired to site a remarkable instance of the necessity and advantages of a survey and record of rights, they could not have selected a better example than the Srinagar estate. The settlement, as a matter of fact, has been a financial success for the landlords, and for the raiyats it has been a charter of peace and protection. And this is only one of many examples* which could be cited of the immediate substitution of order and contentment for chaos and strife under the operation of Chapter X of the Bengal Tenancy Act.

* I mention a few:—Dubulhati, Churaman, Sunkerpur, Maldwar, Mollarpur, Dakhin Shabazpur, and others containing an aggregate area of about 2,500 square miles.

Now I do not for a moment believe that the signatories to the memorial have cited the Srinagar case in support of their views, knowing what the real facts were. The gentlemen who have signed the memorial are all honourable men who would never knowingly put forward misleading statements or endorse inaccuracies of this description. But the very circumstance that on a material point the memorial is so misleading affords a suggestive illustration of that levity of assent with which many of the great zamindars of Bengal and Behar receive representations made to them in depreciation of the Cadastral Survey.

57. In paragraph 7 of the Memorial, some words of Sir Charles Elliott's are quoted, and on them the assertion is based that the survey is required for "administrative purposes," or collection of economic facts merely, and as such is outside the scope of the Tenancy Act. The objection, if seriously made, is surely not supported by the Lieutenant-Governor's words. It should be perfectly well known to everybody that the record of rights in North Behar has been undertaken, not with a view to collecting economic statistics, but in the interests of the population of that part of the province. The chief object of the survey and record of rights is more of a judicial than of an executive nature. The statistics which the record of rights will establish are those which will tend to prevent disputes, facilitate the decision of disputes when they arise in the courts, and secure the enjoyment to ten millions of people of their legitimate rights. These rights have been withheld for a century, and the memorialists must excuse me if I do not take their word for it, that the raiyats are now animated by a violent desire to forego these rights still longer. We are not without ample knowledge on this head. We know, from the constant enquiries

Objections raised in Zamindars' Memorial considered, that Bill is intended to meet "Administrative purposes."

of

of a quarter of a century, what the raiyats do really think upon the matter, and we have been lately told by the President of the Indigo Planters' Association that the raiyats are willing to pay four times as much for the record of rights as they will be charged. And as for the maintenance of the record, I would again call attention the words of Mr. Gibbon, Manager of the Bettiah Raj (quoted in paragraph 62 above): "Half the amount of money now expended by zamindars on the present (patwari) staffs, if paid into Government treasuries, would be sufficient to secure the services of efficient men to maintain the record." We undertake to do it for a small fraction of that amount.

Zamindars' objection to contribute towards cost of Survey and Record of Rights further considered.

58. The Zamindars in paragraph 8 of the memorial [head (*c*), paragraph 7 above] raise an objection to the enforcement of Section 114 of the Tenancy Act, by which the expenses of making a survey and record of rights in Behar are to be defrayed by the landlords and tenants concerned. It is, I understand, now contended that this section is invalid, inasmuch as the public had not full notice of the intention of the Legislature to enact it. That this objection is founded on a misapprehension of fact will have been observed from the quotation given in paragraph 24 above from the Honourable Kristo Dass Pal's Minute of dissent from the report of the Select Committee on the Tenancy Bill. The fact is that the section as it stands now consolidates and modifies Clauses 163 and 164 of the first edition of the Tenancy Bill published in the English and Vernacular Gazettes in 1883. These provisions were reproduced with amendments in Clauses 121 and 133 of the second edition of the Tenancy Bill, which was published in the English and Vernacular Gazettes in 1884, and was widely commented upon by the public of Bengal during 1884 and 1885. Those sections provided for charging the costs of settlement operations to landlords and tenants. It was this second edition of the Bill as modified in Select Committee that became Act VIII. of 1885. It is therefore incorrect to say that the proposal to charge the expenses of the survey and record of rights to landlords and tenants was not specifically before the public for a long period before the Act was passed.

In regard to the fairness of this provision of the Act, I would again call attention to the fact that the Zamindars of North Behar have now a rental of about 2½ crores of rupees (Rx. 2½ millions), out of which they only pay 34 lakhs (Rx. 340,000) as Government revenue, while at the time of the Permanent Settlement their rental was only a quarter of a crore (Rx. 250,000), out of which they paid something over 22 lakhs (Rx. 220,000) to the State. Their net income now is about 80 times greater than it was three generations ago. They have always been under the obligation to certify to their raiyats *at their own expense* the facts which the survey and record of rights will now establish; they have persistently refused to fulfil this obligation; and the Government is now only doing for them what they have themselves failed to do. This plea of hardship because of their being made to fulfil their obligations is, therefore, an unreasonable plea to put forward.

Zamindars' objection to Bill as withdrawing suits from Civil Courts.

59. In paragraph 16 [head (*e*), paragraph 7 above] of their memorial, the Zamindars object to the survey and record, because they say the litigation it may produce will not be conducted in the ordinary courts, "which are well known and trusted by the people," but must be heard and determined by Revenue officers, "whose decisions for obvious reasons will not be considered with the same respect." Herein the memorialists are altogether mistaken, for, as stated in paragraph 34 of my Minute of the 24th June, and in my reply to the Indigo Planters' memorial at Muzaffarpur, it will rest with the Zamindars whether they will, in any litigation they may wish to raise, take the matter into the ordinary Civil Courts, or have it dealt with by the Settlement Officers. In the latter case the Appellate Court is the Principal Court of Civil Jurisdiction of the district, or a Special Civil Court of equal rank with such Principal Court. The objection therefore is based on a misconception of law and fact.

Secretary of State's opinion as to responsibility of zamindars for costs of survey.

60. Before ending this portion of my paper, I wish to quote the following extract from the despatch of the Secretary of State, No. 95 (Revenue), dated 24th December 1891, on the point of the costs of the survey:—

"In regard to the third objection, it is true that in other parts of India the

general treasury bears the cost of a cadastral survey and record of rights. But in temporarily-settled districts the treasury reaps an immediate increase of land revenue as the result of these operations; and so it is just that the cost should be borne by the general taxpayer. Although in the permanently-settled districts of the Benares Division the landed classes were not called upon to pay directly for the recent re-survey and record of rights, it must be remembered that one-half the cost of these operations was defrayed from the unexpended balance of a special fund contributed by the landholders. The other half was paid from the general treasury. In the case of North Behar it is proposed that the general treasury shall bear one-eighth of the cost, the remainder being defrayed, half by the landlords and half by the tenants. The reason for thus limiting the State share of the cost is apparently because the decision of 1877 regarding the cost of the Benares survey is regarded as an unnecessarily liberal concession; and because the land revenue paid at present by the Benares districts is very much heavier than that paid by North Behar. The North-West Provinces' Government Orders of the 15th June 1889 show that the five permanently-settled districts of Benares pay on the average a land revenue of 26¼ annas for each acre of cultivated land, and that the total land revenue amounts to 39 per cent. on the corrected rental. At present there is no precise information of this kind regarding North Behar; but I am informed that the land revenue there probably does not exceed 10 annas per acre, and perhaps does not exceed 20 per cent. of the total rental. I consider that there are good reasons for the treasury bearing a smaller share of the cost of the Behar survey than it did of the Benares survey."

Circumstances have somewhat changed since this despatch was written. It will be perceived from paragraph 15 above, that the Government revenue of North Behar is in round numbers 34 lakhs, while the rental is in round numbers 250 lakhs. The Land Revenue, therefore, is now less than 14 per cent. of the rental, and as the rental of two districts was valued ten years ago, and one six years ago, no doubt the percentage of revenue on rental is at present appreciably less than 14 per cent., and probably not more than 12 per cent. I am informed that the zamindars of the permanently-settled districts of the Benares Division do pay a cess for the maintenance of the settlement records.

Costs of the Cadastral Survey.

61. I have seen it stated on behalf of the zamindars that the Cadastral Survey will cost over one million pounds sterling, and, more recklessly still, that it will cost more than the capitalised value of the land. Now what are the facts? The area of North Behar is 12,821 square miles, or 8,205,440 acres. The estimated cost of the Cadastral Survey is eight annas an acre, which would, if not exceeded, give in round numbers a total expenditure of 41 lakhs of rupees, of which Government pays one-eighth under present arrangements. I am in hopes that the estimate will not be exceeded, but assuming that the cost will even be so much as Rx. 400 per square mile, which I am assured it will not reach, even then the total cost would be about 51 lakhs, of which the Government pays one-eighth, leaving 45 lakhs to be shared between landlords and tenants in equal parts. That would still be only about 300,000*l.*, or less than a third of the sum which the zamindari advocates estimate. It would be only 4½ pence per acre each on the landlord and tenant. The expense, whether it be fourpence or threepence per acre, I propose to recover at or about the rate of one penny per acre per annum. Where then is the probability of impoverishment to either landlord or raiyat from the Cadastral Survey?

PART V.

The Land Records Establishments Bill.

The Land Records Establishments Bill. Complaints of Zamindari Associations of want of information.

62. I now return to the point at which in paragraph 7 of this Minute, I digressed, and proceed to comment on the Bill which I propose for the creation and maintenance of a Land Record Establishment. The Bill itself, with a Statement of Objects and Reasons, is printed in the Appendix C.; and as the Government of India may wish to know at once how I should propose to give effect

effect to its provisions if passed into law, I also append a draft set of rules (to be made under the Bill) which might form the basis of further discussion. The rules would of course be susceptible of such amendments as experience might show to be necessary on all points, more especially as to the unit of area to be entrusted to each Land Record-Keeper, the salary to be allotted to him and to all supervising officers, and the number of inspections to be made. I should welcome, and so far as possible give effect to, any suggestions which, consistently with maintaining a correct record, will be acceptable to the landlords, and guarantee the status and trustworthiness of the Land Record Staff.

Objection to Land Record Establishments Bill.

63. The objections against the Bill may be considered as falling under three heads—

(*a*) that the cess for which it provides is a violation of the terms of the Permanent Settlement, and an excessive burden on the landed interest in Behar;

(*b*) that it is unnecessary to maintain the record at all, or, if necessary, that a decennial revision would suffice;

(*c*) that the scheme proposed in the Bill will lead to an intolerable degree of interference with landlords, and would be ineffectual for the object in view.

Objection on the ground that the Bill conflicts with Permanent Settlement considered.

64. The first and the most important objection to the Bill is that the cess it provides for is a violation of the Permanent Settlement and an excessive burden on the landed interest in Behar. The last portion of the objections is the burden of much of the memorial to the Secretary of State. I shall deal with this objection at some little length.

In Part II. of this Minute I stated that when making the Permanent Settlement, Lord Cornwallis reserved complete power to interfere in any way the Government liked for the protection of the raiyat. This reservation is contained in Article VII., Regulation I. of 1793, which runs thus:—"It being the duty of the ruling power to protect all classes of people, and most particularly those who from their situation are most helpless, the Governor-General in Council will, whenever he may deem it proper, enact such regulations as he may think necessary for the protection and welfare of the dependent talukdars, raiyats, and other cultivators of the soil; and no zamindar, independent talukdar, or other actual proprietor of the land, shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have agreed to pay."

Apart from the general and indefeasible power of the Government to make laws as circumstances require, that is the authority which empowers the Government to pass the Land Records Bill into law, and who can say that its terms are limited, or its meaning or expression doubtful? There is here no question of enhancing the Government revenue. The Government "seeks no fiscal advantage, but the prevention or diminution of human suffering." It is merely a question of providing "regulations for the protection and welfare of the dependent talukdars, raiyats, and other cultivators of the soil." But besides this authority, there is another and a more specific justification for this clause of the Bill, which I proceed to state.

Objection to the Bill on the ground that it imposes a cess on the land considered. The origin and nature of the system of kanungos and patwaris.

65. When introducing the Bill for amending the law relating to kanungos and patwaris into the Bengal Legislative Council in 1885, I thus explained the status and functions of the kanungo and the patwari, and their relationship to the zamindars: "I will now say a few words regarding the collection of the revenue under the Muhammadan system. The revenue was actually collected by officials who were the prototypes and doubtless in some few cases the progenitors of the zamindars of to-day. But to secure the interests of Government, it was obviously essential that the dealings of these tax collectors and their subordinate agents, or gumashtas, with the actual cultivators should be subjected to some check. Accordingly, in order to obtain and preserve the accounts necessary to exercise such a check, the system of patwaris was remodelled, and the system of kanungos established. As originally constituted, the kanungo, or 'expounder of the laws,' was an agent

of the Imperial Government who was associated with the tax-collector or zamindar for the purpose of checking and supervising the zamindar's proceedings in regard to the collection of public revenues. The patwari was the kanungo's subordinate, just as the village Gumashta was the zamindar's, and he bore to the gumashta the same relation that the kanungo bore to the zemindar. Thus there was created a double check on the proceedings of the zamindar, while there was also established an office of record and account to which the cultivators could appeal in defence of their rights and privileges."

The kanungo and patwari were therefore under Akbar's system entirely unconnected with the actual collection of revenue. Their business was to see that no more than the due amount was taken from the people by the zamindar and his agent, the village gumashta; that the fact of payment was duly recorded; and that other matters connected with the agricultural well being of the community were duly attended to. In the language of the Fifth Report of the House of Commons on Indian Affairs, "the kanungo was the confidential agent of Government—the depository and promulgator of the established Regulations—whose office was intended as a check on the conduct (in financial transactions) of all the other village officials. Under the superintendence of the kanungo or of one of his appointed agents was placed a certain number of adjacent villages, the accounts of which, as kept by the patwaris, were constantly open to his inspection, and the transactions in which, with regard to the occupancy of land and the distinction of boundaries, came regularly under his cognizance in a form which enabled him, at any time when called upon, to report to the Government the quantity of land under cultivation, the nature of the produce, the amount of rent paid, and generally the disposal of the produce. To this officer, moreover, reference might be had to determine contested boundaries, the use of rivers or reservoirs for irrigation, and generally in all disputes concerning permanent property or local usage without the limits of his official range."

Responsibility of the zamindar under the Permanent Settlement for payment of patwaris.

66. The preceding extract makes it clear that under the *régime* to which we succeeded in Bengal, the kanungo and the patwari were public servants and in no way subordinate to the zamindar, but on the contrary a check upon his proceedings. But in the lapse of years, and amid the confusion attending the break up of the Mogul Empire, the office of kanungo fell into abeyance; and when we took over the Dewany or fiscal administration of the country, the kanungo was little more than a name. In the arrangements for the Permanent Settlement, therefore, no provision was made for him; but "the allowances of the kazis and kanungos heretofore paid by the landholders" were added to the jama (section 34, Regulation VIII. of 1793), the Government taking on itself the payment of kanungos should the same institution be again revived, of course on the same basis. But the patwari system met with a very different fate. In origin Hindu, and not Muhammadan, it had all the vitality among the Hindu population which an indigenous institution always possesses. So that in 1793, Lord Cornwallis found it in full vitality in Behar. He resolved, as I have stated in paragraph 13 above, to make use of it as one means of effecting that record of rights which he intended to establish, and he accordingly (by section 62, Regulation VIII. of 1793) re-affirmed the obligation imposed by ancient custom on every zamindar of maintaining a patwari in each village to keep the accounts of the raiyats. The words of the law are these:—

"Every proprietor of land who may not have established a patwari in every village in his or her estate to keep the accounts of the raiyats, as required by the original rules for the decennial settlement of the three Provinces (*i.e.* Bengal, Behar, and Orissa), shall immediately appoint a patwari in each village for that purpose."

I invite particular attention to the words "to keep the accounts of the raiyats." The patwari was under the Regulation to be, not the zamindar's servant, but the custodian of the raiyat's interests as against the encroachments of the zamindar, which was indeed his true position and function from immemorial times.

Subsequent Regulations provided that, if the zamindar failed to appoint the patwari,

patwari, the Collector was to do so; that where there were more proprietors than one, the Collector was to appoint without reference to the zamindar (section 4, Regulation I. of 1819); and that the Board of Revenue might "increase or reduce the amount of remuneration paid to the patwari, and alter or modify the mode of its payment," whenever they deemed this necessary (section 18, Regulation XII. of 1817).

Financial effect of zamindar's responsibility for the payment of patwaris in North Behar.

67. It is thus established (and indeed it never has been seriously or intelligently questioned) that at the present moment the zamindars of Behar are bound to pay, as one of the conditions on which they hold their estates, the salary of a patwari for every village—such patwari to be, not their private servants, to keep *their* accounts, but public servants, "*to keep the accounts of the raiyats.*" Now if it be remembered that the Board of Revenue has authority, under section 18, Regulation XII. of 1817, to fix the remuneration of patwaris and the mode of paying it; that Rs. 8 per month, or say Rs. 100 per annum, is not too high pay for a patwari; and that according to the last census there are over 18,000 villages in North Behar, it will be apparent that if the Government decided to maintain the record of rights through patwaris, it could recover, under the existing law and the terms of the Permanent Settlement, more than 18 lakhs of rupees annually from the zamindars of North Behar on account of the pay of patwaris, unless in the rare cases where the zamindars could show that by immemorial custom the patwari was paid by the raiyats. *The Government can do this without any legislation whatever, and merely by enforcing the legal obligations which now rest upon the zamindars.** The zamindars at the Muzaffarpur Conference knew this as well as I did, and they very naturally rejected the patwaris, and chose a scheme for maintaining the record, which, with a minimum of interference, will probably not cost them one-fifth of what they are now liable to pay for the patwaris. I acquiesced in their choice for reasons which I stated at length in my Minute of the 24th June, although by doing so I was throwing on the raiyats one-half of a mitigated obligation which under the terms of the Permanent Settlement the zamindars should as a general rule bear. It is, then, surely too unreasonable for the zamindars of North Behar, when a choice was allowed them, and their selection of a greatly reduced responsibility conditionally approved, to ignore all reference to these transactions, and say they cannot be made responsible for any contributions at all! If the zamindars unsay what they have said, and the Land Records Bill fail to become law, then they should remember that the Government can fall back on Regulation XII. of 1817, and enforce the registration of patwaris, their payment in such mode as the Board of Revenue directs, and the maintenance of the record of rights through them. But that the zamindars of North Behar will not face that extremity, and that in their hearts they are thankful for what I have done for them in this matter, can be perceived clearly enough from the Resolution (among the enclosures to this Minute), in which the Tirhut Landholders' Association express their gratitude to me for the arrangement I have made.

Reasons for clause of Bill imposing on zamindars and raiyats joint responsibility for payment of Land Records establishment.

68. I have thought a good deal over the clauses of the Bill, which, following the Road Cess Act, make the land records cess of one-fourth of an anna per rupee of rent† recoverable in equal shares from the raiyats and the landlords. I was induced to have the Bill drafted as it stands by the consideration that, no matter what was the case in the distant past, it certainly is the case now that the raiyats do pay for the patwari either in the shape of customary fees or of an enhancement of rent, and that the zamindars have in the process of time, to some extent, transferred their own liability in this respect to the raiyats' shoulders. We cannot undo the past; we can only take precautions for the future; and therefore in this, as in other points, I accept

* On this point reference is invited to the opinion of the Hon'ble Sir Griffith Evans (Enclosure 11, p. 131, *infra*], which confirms that of the Hon'ble the Advocate-General referred to in paragraph 31 of my Minute of 24th June last.

† I notice that in replying to a question put in the House of Commons by Mr. Henniker-Heaton in August last, Mr. Russell, Under Secretary of State for India, said: "The cost of maintaining the record of rights would be about ¼ of an anna per rupee of rent." Mr. Russell was, it will be noticed, incorrectly informed as to the facts, and made the cess three times more than I propose it should be.

accept existing facts, and do what is best for the future on that basis. *I am the more willing to do so, as the land record establishment now proposed will, I estimate, not cost the raiyat more than one-half anna or about one-half penny per annum per acre of his holding.* I trust that the full significance of this fact will not be lost on the opponents of this measure both in England and in India. For a cess of one-half anna (or one-half penny) per acre *per annum* each raiyat will enjoy the means of protection from illegal enhancements of his rent and arbitrary ejectment from his land. This is surely an insignificant price to pay for such advantages, and no sensible addition to the raiyats' existing burden. The incidence on the zamindar of the land record cess will be no heavier than on the raiyat.

But I shall not, when the facts are known, be surprised if the Bill on this point is adversely criticised as unfair to the raiyat, having regard to the landlord's existing responsibility for the whole pay of the patwari, when he cannot show that by custom before Regulation XII, of 1817 the raiyats were responsible; and I should not object to leaving the point an open one for the Legislative Council to decide, without any declaration of policy from Government, except that the rate of $\frac{1}{4}$ of an anna per rupee of rent shall not be reduced, nor any greater burden be imposed on the raiyat than that one-half of that rate (or $\frac{1}{8}$ of an anna—that is, half-a-farthing—per rupee of rent) which the Bill as drafted imposes.

Objection that the Bill is unnecessary considered.

69. I now propose to consider the second objection stated in paragraph 62 above. In my speech at the Bankipore Darbar, I referred to this objection in the following terms:—"I have spoken to many landlords within the last two months on this subject, and there was not one who did not confirm my own long-standing conviction, that if the survey is made at all, it ought, when completed, to be maintained up to date. We know that changes in holdings are of constant occurrence through deaths, transfers, successions, reclamation of waste lands, division of fields (and I might have added, enhancements or divisions of rent). So that if no means of annually adjusting the record to these changes is adopted, the record will have become wholly obsolete in a few years, while from the first year it would be growing more and more discredited for judicial and administrative purposes." Experience in other provinces where records of rights are maintained shows that the annual changes vary from 5 to 10 per cent. of the entries. If no adjustments were periodically made, we should be in a very few years confronted with the state of chaos and the numberless embarrassments we suffer from to-day. If the record be not maintained, the survey and settlement of Behar will be a very one-sided business indeed. In my letter of the 6th July, to the Government of India, it was said: "By the survey and record the landlords will gain substantially not only in that the recovery of existing rents will be materially facilitated and its cost reduced, but by the increase of rents in cases in which the survey enables the landlord to prove that the tenant is holding land in excess of the area for which he is paying rent. * * * They will further gain by the stereotyping of *sir* or demesne land, which plays so important a part in the agricultural system of Behar, and over which raiyats henceforward will be debarred from acquiring occupancy rights. The planters who are not solely landlords, and who regard the acquisition of rights in land as merely subsidiary to the cultivation and manufacture of indigo, will find their position enormously strengthened and their initial expenditure reduced by the survey placing on record the exact nature and extent of all proprietary rights; so that in future the planter will know exactly with whom to deal when taking a lease of a village. He will also be enabled, on occasions, to ignore the zamindars and to acquire effective rights for the purpose of cultivating indigo by entering into agreements with the raiyats direct. So far, then, looking at the matter from the raiyat's point of view, it will be seen that for a survey and record which will lead probably to an enhancement of their rents, and certainly to a curtailment of the area within which the rights conferred on them by the Tenancy Act can take effect, the raiyats will have to pay a sum amounting in the aggregate to one-half of the charges imposed upon the land. Clearly they have the strongest equitable claim to some substantial counterbalancing equivalent

Maintenance of the record of rights essential in the interests of the raiyats.

equivalent for proceedings which are likely, or which have a tendency, to produce such results. This equivalent is chiefly to be found in the maintenance of the Record of Rights, which, if it mulcts the raiyats now, will, it must be hoped, give them freedom from illegal demands and adequate protection in the future."

The maintenance of the record up to date thus, in my opinion, lies at the very root of the whole matter, and it is not to be wondered at that the zamindars are concentrating their opposition on this point. If they are successful—if even by agreeing to the survey the zamindars can avoid the subsequent maintenance of the record—then in a very few years the raiyats will be in as bad a plight as if we had never interfered on their behalf. The examples of Chittagong and of Cuttack have been cited in support of the view that a survey without subsequent maintenance of the record confers a lasting benefit on the raiyats. But I submit that the cases are not in point, for the raiyats in Chittagong and (in a lesser degree) in Cuttack were strong and their landlords weak, while in Behar the case is entirely reversed; even in Chittagong and Cuttack it is certain that the condition of the raiyats would be better than it now is had the records been kept up. Moreover the experience of the Benares district, which adjoins North Behar, points the other way, and indicates the necessity of maintaining the record. My great fear is that to the ignorant Behar raiyat the survey alone would, after a very few years had passed, be a mere fig-leaf of protection.

Desirability of taking power in the Bill to revise the record at such periods as may be found necessary by experience.

70. At the Muzaffarpur Conference the zamindars met my proposal for an annual revision of the record by a counter proposal for a decennial revision. But it was pointed out that, having regard to the frequency of changes in the record, a decennial revision was practically equivalent to no maintenance at all. I objected, and still object, to any limitation on the discretion of the Government as to the time when the record shall be revised. We are to be responsible for the accuracy of the record, and we must not be fettered as to the time or method of keeping it up to date. The only limitations we can allow are those imposed by financial considerations. For these we have provided in the Bill, and subject to them we must have power to revise the record at such periods as we may find most desirable. If we find an annual revision necessary, we must be able to make an annual revision; if we find a biennial revision will suffice, we must be at liberty to make our revision biennial. If in well-managed estates, where we find that changes are regularly reported to the Land Record-Keeper, a revision once in three years will meet practical requirements, we may have a triennial revision; but no longer period than three years should ever be permitted to pass without revising the record. Three years is the period of limitation which the law allows in regard to the recovery of arrears of rent. On one point perhaps I ought to guard myself against misconception. There is no intention to have the whole of the record re-written each year, but merely to have entered up annually mutations or changes which have taken place during the year. The re-writing of the record *de novo* will depend on the number of intermediate mutations that may have been entered, and administrative convenience.

Objection to Bill on the ground of interference between landlord and tenant considered.

71. The third objection (*see* paragraph 62 above) I have to notice is that our scheme of maintenance of the record involves intolerable interference between landlord and tenant. To see the fallacy of this, one has only to consider what information has to be maintained in the record. In Appendix B. to my Minute of the 24th June, I gave provisional forms of records of rights, and an examination of them will show that they involved no unnecessary interference between landlord and tenant at all. All that they involved was the adjustment of the record of a previous year to the circumstances actually existing at the subsequent time when the Keeper of the Land Records visited the village. If all the changes are reported by the landlord and raiyat, or by either, at the time of occurrence, and before the date of the Land Record-Keeper's visit, all the Keeper will have to do is to verify their accuracy on the spot. Wherein, then, does the intolerable interference exist? Where does it come in? There is to be no interference by the Land Record-Keeper with

agreements regarding rents, no interference with the letting or resumption of lands, no meddling in the zamindari management of the village. There is to be no interference at all beyond the adjustment of the record to the existing facts. The people who make this charge of "intolerable interference" are themselves either unacquainted with the scheme which is before them, or, being averse from the check on arbitrary action which a record of facts and legal conditions implies, they permit their judgments to be warped by baseless apprehensions.

But it is said the Officiating Lieutenant Governor's scheme for maintaining the record will be ineffectual. No reasons are given; the scheme is condemned off-hand by those who have had themselves little or no practical experience in such matters. My reply is, that the scheme as it stands is the handiwork of men who have been dealing with land records on the largest scale now in operation in India. It is, no doubt, susceptible of improvement—every human contrivance is—and it will be improved with time and experience; but it is, as it stands, based on principles which underlie all valid schemes of the sort that have been from time to time approved by men competent to form an opinion on the subject. We have succeeded in the Central Provinces, and we must be given some credit for knowing what we are about when we say that with ordinary care and attention the land records of North Behar can be maintained up to date.

Attitude of Indigo Planters to the Bill considered.

72. At the Muzaffarpur Conference the scheme found a critic in Mr. T. M. Gibbon, C.I.E., whose advocacy of Chapter X. of the Tenancy Act (concerning surveys and record of rights), when he was a Member of the Legislative Council of the Governor General, will have been noticed in paragraph 26 above. But Mr. Gibbon has not always been in opposition on this question. In 1878, in a communication to the Behar Rent Law Committee, he advocated the maintenance of the record of rights in the following terms:—

"The patwari should be nominated by the district officers, be the servant of Government paid by the Government; he should be, as originally intended, a 'record-keeper,' and nothing but a record-keeper, entrusted with no executive powers. He should have nothing to do with the village collections, granting receipts, giving pattas and kabuliyats, &c., &c.; the zamindar should be compelled to do all this through his own servants.

"The patwari being the record-keeper, the zamindar should be compelled to hand him copies in duplicate of the past year's rent-roll (*jamabandi*) and balance sheet (*wasil-baki*), the current year's *ticca* land accounts (*arsatta*) and instalments paper (*behri*), quarterly returns of all assessment papers (*khasras*), and also collections made (*seahas*), memoranda of lands relinquished by raiyats and new lands "bandobasted" (settled) with raiyats, with a list of pattas given and kabuliyats received.

"One copy should remain with the patwari, the other be signed by the patwari and returned to the landholder. The patwari should be a good accountant and know something of surveying, in case you think it necessary that all measurement of *jotes* should be made by the patwari. The raiyat should at all times have access to the patwari's papers, and the patwari be bound to afford him all the information as to the state of his account.

"Instead of each petty village of from one to two hundred rupees rent-roll having a patwari of its own, the district should be divided into circles with rent-rolls of not less than Rs. 5,000, not more than Rs. 10,000. It should be optional with landholders to dispense with the present staff of men. Half the amount of money now expended by zamindars on the present staffs paid into Government treasuries would be sufficient to secure the services of efficient men, and would be a saving to the zamindars, as it would enable them to get rid of the men who cannot afford to be honest on the small salaries they receive.

"All returns called for by district officers should represent the exact terms of the holdings, however ridiculous to them such terms may appear."

These were the proposals regarding the maintenance of a record of rights which Mr. Gibbon advocated in 1878. He was not, I believe, against some sort of maintenance in 1892, but we are unfortunate in finding him in apparently

appparently an altered mind in 1893. The following extract from the Minutes of the Conference shows the grounds which Mr. Gibbon gives for his change of opinion, and the support my proposals borrow from his earlier views. I quote from Mr. Stevens' remarks in the Minutes of the Conferences :—

"He (Mr. Gibbon) replied * * that there was nothing in it (his letter to the Behar Rent Law Committee) regarding which he had changed his views as to the conditions which then existed, but that circumstances have since become altered. When the letter was written there was no survey or immediate prospect of one. But the difference which this change has made seems to be, at the most, one of convenience rather than of principle. In other words, the suggestions then made were proper in themselves, though the survey now, in Mr. Gibbon's opinion, makes it unnecessary that they should be carried out. You will notice that the following considerations underlie those suggestions :—

(1) It is right that Government should have at its disposal a local agency of contemporaneous record.
(2) That agency should have no connection with the collection of rents, but should be entirely at the service of Government, and should be nominated and paid by Government officers.
(3) It is reasonable that the zamindars should pay at least a share of the necessary expenditure direct into the Government treasury.
(4) It is possible to secure, consistently with due economy, the services of efficient men.
(5) The areas to be dealt with by these record-keepers should be re-adjusted, and the district divided into convenient and fairly uniform circles considerably larger than those of the existing patwaris usually are.
(6) The present staff of patwaris should be placed at the disposal of the zamindars, to keep or dispense with at their option.

"These considerations, gentlemen, are, you will perceive, exactly those on which the scheme now before you is based, and the only question is, whether the survey has superseded them. In the opinion of Government it has not done so."

73. Reading this extract with the memorial presented by the indigo planters at Muzaffarpur, it might be inferred that the attitude of the Planters' Association towards the survey and records of rights was somewhat of this kind. They desire to have the survey made, but do not want to have the record subsequently maintained ; they want to have rent assessed summarily by the revenue officers, and not by the judicial tribunals, on "excess" areas which the survey may apparently bring out ; they want to have patwaris abolished, without any substitute being supplied in their places, and the last potentiality of Government control over village agrarian economy thus wiped out ; and, lastly, they want to have a summary method for recovering arrears of rent. In my reply to the memorial * presented to me at Muzaffarpur by the Indigo Planters' Association I endeavoured to show what these claims really signify, and I am now loth to believe that the Behar indigo planters do mean all this. I prefer to think that they wish as earnestly as I do that there should be impartiality and fair dealing throughout this business. They wish for the survey and record of rights ; so do I. But I wish, further, to have the record maintained, so that we may escape the errors of the past and secure in future protection and certainty for all concerned where there is now none. The planters agree, as I understand, to the theory, but fear corruption, interference, or harassment in practice. I have dealt with this objection in paragraph 71 above, and here I would only add, cannot the Planters' Association bring itself to let us try ? If it agrees with us on all other points, why should it break away from us on this question of maintaining the record up to date? I can understand the opposition of the zamindars who object to the survey and every consequence of it. But I am unable to understand the attitude of the indigo planters, who profess goodwill to the raiyats, are eager that the record should be made, but oppose its maintenance up to date, the only good the raiyat can get out of the whole business. I can only indulge in the hope that further reflection will bring the Indigo Planters' Association round to see that, on the ground of expediency as well as of justice, the maintenance of the record up to date is conducive to their own best interests, and as essential

* See Enclosure II.

essential for the protection of the raiyat as it is for the more speedy recovery of arrears of rent through the civil courts.

73A. I caused the preceding paragraphs to be communicated to Mr. Macnaghten, Secretary to the Indigo Planters' Association, who happened to be in Darjeeling, and I have his permission to quote from his reply as follows :—

"Indigo planters of Behar as a body approve of the survey and record of rights, but they hold that a very much larger proportion, if not the whole, of the costs should be borne by Government.

"They believe that the proposed method of keeping up the record is a fair one, but they recognise, more than any Government servant can do, the wide opportunities for bribery and corruption that will be open to subordinate officials. They do not think that a record will be kept up with any degree of accuracy, and they have reason for believing that such record is not kept in the North-West Provinces.

"Many planters think that the officers appointed for a circle, a subdivision, or whatever it may be called, should be of superior grade, a European, if possible, and of the Survey Department ; that the area of each circle should be such that the officer in charge would complete it in the ordinary course in three years. He may, if necessary, have to visit some villages oftener in the interval.

"Objection is not taken to the Government cess. If the record is to be kept up it must be paid for ; but planters do most strongly urge on Government the absolute necessity of curtailing, so far as possible, the opportunities for the exaction of illegal cesses, the extortion, bribery, and corruption which will inevitably follow the introduction of the record, and which will, in the opinion of many, more than do away with any good that should otherwise accrue.

"It is by spreading the Government employés over as large an area as is consistent with efficiency, and widening the intervals between their visits, that this may be most easily effected."

73B. The preceding extract went far to justify my belief that in point of principle there is no substantial difference between the Indigo Planters' Association and ourselves in connection with the cadastral survey and the maintenance of the record, and that whatever differences do exist touch matters of detail which are susceptible of adjustment. I have since communicated these proposals to Sir William Hudson, President of the Indigo Planters' Association, who now authorises me to say that, while endorsing Mr. Macnaghten's remarks, he accepts my scheme for maintaining the record, subject to the condition that an European officer of the Survey Department with the powers of a Deputy Collector (*i.e.*, of a revenue officer) be appointed to supervise the working of the scheme in each district.

Compliance with Sir William Hudson's condition is consistent with my scheme; and it is in itself desirable that expert survey officers who have had experience in making the record should be employed in maintaining it. It may therefore be, I think, assumed that we shall be able to satisfy the Planters' Association, and that they will not persist in their opposition to the maintenance of the record. In matters of detail, I need hardly add, we shall be forward to meet all reasonable wishes.

Costs of survey and recovery thereof.

74. There is one clause of the Bill, Clause 12, on which I am particularly anxious to say a few words. The memorialists are very pressing in their representations that the costs of the cadastral survey and record of rights will be a heavy burden on the landlords and tenants. I have shown in paragraph 61 above that there is extreme exaggeration in this complaint, but I admit that the work cannot be done for nothing, and I am anxious to adapt the method of recovering the cost to the convenience of all concerned. The method of recovering the cost of a cadastral survey and record of rights prescribed in Section 114 of the Tenancy Act has been found by practice to be in some cases defective. It is suitable in the case of small estates ; it is less suitable when large areas are concerned. In the latter cases it involves very intricate calculations, especially where subinfeudation has gone to any considerable length ; it must cause some, though transitory, inconvenience to the poorer classes of people by making the debt payable in a single instalment ; and by necessitating the employment of a collecting agency of tahsildars, peons, &c., it not only adds something in the shape of fees to the original

original burden, but opens the door to the irregularities which the memorialists connect with the employment of low-paid and ill-supervised agency. To the preceding objections against the existing arrangements from the landlords' and raiyats' side might be added the additional objection from the side of the Government (which advances the cost of the operations), that when the expenses are divided among, and have to be collected from, several millions of people there is risk of short collections, unauthorised exactions on the part of process servers or collecting peons, and the certainty of intricate accounts and protracted proceedings. All these conditions point to the desirability of devising some means whereby the costs of the cadastral survey and record of rights may be recovered in such instalments as will not be felt by any party, and under such conditions that there will be no addition to the original apportionment, and no opportunity for exactions on the part of a collecting agency. By the plan proposed in Clause 12 of the Bill these requirements will, I think, be met, and if the clause becomes law, I should propose to spread the recovery over so many years that in any one year the raiyat or landlord would not have to pay more than one anna per annum per acre of the holding or estate.

To prevent such a transitory cess being continued in permanence, it would be specially mentioned in the "*parcha*" or extract from the record given at attestation time to each raiyat that the additional anna would only be payable for a number of years, which might be fixed as the period over which recoveries might be spread.

This proposal ought, I think, to obviate the objections raised to the cadastral survey on account of the cost and hardship to raiyats and zamindars which the collection of the expenses would, it is alleged, entail, while it is desirable on its merits. The procedure I now propose would be an alternative to that provided in Section 114 of the Tenancy Act.

75. With these remarks I bring this Minute to a conclusion, hoping that I have shown :—

Summary of conclusions.

(1) That in these provinces raiyats were from the earliest times entitled to have a record of their rights in their holdings prepared at the landlords' expense ;

(2) That it was the duty and intention of the Government from the earliest times to establish a record of rights ;

(3) That the raiyats of Behar have grievously suffered from the non-fulfilment of that duty and intention ;

(4) That the rentals of Behar landlords have within three generations increased to an amazing extent (the figures show eighty-fold), and out of all proportion to what was contemplated at the time of the permanent settlement, or to what was justifiable by any subsequent legislation ;

(5) That this increase in rent and the destruction of raiyats' rights which it entailed have reduced the raiyats of Behar to an extreme state of poverty and depression ;

(6) That illegal enhancements of rent are still going on, and that the same abuses exist now in Behar, and the same necessity for a record of rights, as before the Tenancy Act was passed ;

(7) That without a cadastral survey and record of rights maintained up to date these abuses cannot in Behar be adequately and permanently checked;

(8) That a cadastral survey and record of right, wherever undertaken, have proved an immediate remedy for such abuses as exist now in North Behar, and that they have, far from stirring up litigation and strife, produced peace and goodwill between landlord and tenant ;

(9) That our proposals to create a land record agency are justified alike by law, expediency, and moderation; that the cess proposed, *one-quarter anna* (*or one farthing*) *per rupee of rent*, is not only moderate in itself, but must be regarded, not as fresh taxation, but as a great alleviation of a legal obligation which now rests upon zamindars; that the *annual* incidence of this cess on the *land* will not exceed one anna (one penny) *per acre*, payable half by the landlord and half by the tenant; and that for such an insignificant charge the landlord will be able to recover arrears of rent through the civil court more speedily than at present, while the raiyat will secure protection against illegal demands and arbitrary eviction ;

(10) That it is not incumbent on the Government to make, at the expense of the general taxpayer, any large contribution to the expenses of operations rendered necessary by the laches of landlords, whose income from the land has, largely through extra-legal means, increased enormously in three generations, and who now contribute far less to the public exchequer than landlords similarly circumstanced in any other part of these provinces or perhaps of the empire;

(11) That the memorial of the zamindari associations submitted to me for transmission to the Secretary of State is inaccurate on all material points.

The draft of this Minute has been considered by the Board of Revenue, and I am glad to be able to append to it the opinion of both members of the Board, endorsing and accepting it. I would especially invite attention to Mr. Stevens' interesting and valuable note.

A. P. MacDonnell,
20 September 1893. Officiating Lieutenant Governor.

Enclosure 4 in No. 2.

APPENDIX A.

Note by the Honourable *C. C. Stevens*, Senior Member of the Board of Revenue, on His Honour the Officiating Lieutenant-Governor's Minute, dated 20th September 1893.

1. I have read this Minute carefully, and have no hesitation in expressing my complete concurrence with both the statements of fact and the arguments which it contains. Both are dealt with so fully that very little besides acquiescence is left for any other writer.

2. Too much prominence cannot be given to the refutation of the wholly groundless assertion that the survey and record of rights in North Behar constitute a violation of the Permanent Settlement. For the nature of the English people is to abhor a breach of faith, and the assertion, by persons who profess to be well informed, that an offence so repugnant to the national character has been committed, will always command attention. This charge has been persistently pressed against the Tenancy Act, and is now being urged against these proceedings, which have for their purpose the enforcement of the provisions of that Act, defining and maintaining the rights of the raiyats. And, just as the light thrown on the project of law by the discussions in and out of the Legislative Council dissipated the baseless accusations brought against the legislation as a whole, so it is well that the futility of these same accusations should be exposed, now that they are revived and directed against its practical application.

3. The position of the zamindars before the introduction of the English rule may readily be understood from the following facts:—

(1) All the settlements, from that of Todar Mull downwards, dealt primarily with the individual raiyat, and fixed by an Act of State the payment to be made by him.

(2) The profits of the zamindar were derived, partly from lands granted to him on account of official services, and partly from a definite share or a commission upon the revenue collected from the raiyats.

(3) The commission received by the zamindar was very small, not exceeding 5 per cent. of the gross produce of the soil.

(4) That the zamindar was an official rather than a proprietor may be inferred from his responsibility for the police, for the administration of justice, for the collection of transit duties, for the preservation of roads and bridges, and (when occasion required) for military service.

(5) The

(5) The zamindars were liable to dismissal.
(6) Zamindars were appointed and hereditary successors received sunnuds. These were asked for by petition, and granted on conditions including promises to conciliate and protect the raiyats, to pay in the rents after receiving credit for their own allowances, to refrain from prohibited exactions, and to deliver the official village accounts.
(7) Incompetent zamindars were excluded.
(8) Zamindaris were not transferred as of right without the sanction of the State.
(9) Kanungos and patwaris were appointed to declare the law, to keep the village accounts for the protection of the raiyats, and gener lly to check the zamindars.

4. In 1769, shortly after its succession to the Dewani, the East India Company appointed supervisors to inquire into the condition of the lands and the revenues in addition to other duties. The following passages from the orders appointing these officers are instructive:—

"A third and equally important object of your attention under this head is to fix the amount of what the zamindar receives from the raiyats as his income or emolument, wherein they greatly exceed the bounds of moderation, taking advantage of the personal attachment of their people and of the inefficiency of the present restrictions upon them. When the sum of the produce of the land and of each demand on the tenant is thus ascertained with certainty, the proportion of what remains to him for the support of his family and encouragement of his industry will clearly appear, and lead us to the reality of his condition.

"Among the chief efforts which are hoped for from your residence in that province, and which ought to employ and never wander from your attention, are to convince the raiyat that you will stand between him and the hand of oppression; that you will be his refuge and redresser of his wrongs; that the calamities he has already suffered have sprung from an intermediate cause, and were neither known nor permitted by us; that honest and direct applications to you will never fail producing speedy and equitable decisions; that after supplying the legal due of Government, he may be secured in the enjoyment of the remainder, and finally teach him a veneration and affection for the humane maxims of our Government."

A third passage directs that—

"The raiyat should be impressed in the most forcible and convincing manner . . . . that our object is not increase of rents or accumulation of demands, but solely by fixing such as are legal, explaining and abolishing such as are fraudulent and unauthorised, not only to redress his present grievances, but to secure him from all further invasions of his property."

Seven years later a Committee was appointed by the Governor-General (Warren Hastings) to inquire in detail into the value of the land. It was suggested as an object, among others, of the inquiry—

"to secure to the raiyats the perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions. This is not to be done by proclamations and edicts, nor by indulgences to the zamindars and farmers; the former will not be obeyed unless enforced by regulations so framed as to produce their own effect, without requiring the hand of Government to interpose its support; and the latter, though it may feed the luxury of the zamindars or the rapacity of the farmers, will prove no relief to the cultivator, whose welfare ought to be the immediate and primary care of Government . . . . It is the interest of the zamindar to exact the greatest rent he can from the raiyats; *and it is as much against his interest to fix the deeds by which the raiyats hold their lands and pay their rents to certain bounds and defences against his own authority. The foundation of such a work must be laid by Government itself.*"

Sir Philip Francis, in the course of these discussions, though opposing the Governor-General generally, confessed that—

'the idea of guarding the raiyats against arbitrary exaction is just and attainable."

Mr. Barwell said—

"I deem it to be the first object of this Government to fence and secure the raiyats against the arbitrary power of the zamindars; otherwise, no one regulation we may resolve on can, in its immediate or remote consequences, answer the beneficent design for which it was formed . . . . I acknowledge the task is extremely difficult and arduous; *but unless the rights of the common people are well defined and well secured, I am persuaded that all our speculations will only tend to enrich the zamindars.*"

5. Thus we see that in the times preceding the British rule, the raiyat was the person with whom the State had to deal, the zamindar was the agent of the State, and officers were appointed for the purpose of keeping the raiyats' accounts and of serving as checks upon the zamindars. The necessity for defining and securing the rights of the raiyats was recognised and forcibly expounded by the British rulers in the earliest days of their accession to power; and it was even then clearly seen that such a definition and maintenance of the raiyats' rights was not a work in which the zamindars could be expected to co-operate, but that its foundation must be laid by Government itself.

6. I can find no evidence whatever that in the 24 years which elapsed between the accession to the Dewany and the Permanent Settlement there was any change, either in England or in India, of sentiment on this question. On the contrary, the Statute 24 Geo. III., cap. 25, was interpreted by the Court of Directors in their letter of the 12th April 1786, as intending to declare general principles for the regulation of the conduct of Government to the natives—

"Not to introduce any novel system or to destroy those rules and maxims which prevailed in the well-regulated periods of the native princes, an adherence to which must be most satisfactory to the natives, and most conducive to the safety of our dominion."

In the discussions which ensued in India, the protection of the raiyats was the first consideration with the disputants on both sides—

"We know from experience" (says Mr. Shore in his Minute of the 18th September 1789) "what the zamindars are; and I am not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests. The necessity of some interposition between the zamindars and their tenants is absolute; the Government interferes by establishing regulations for the conduct of the zamindars, which they are to execute, and by delegating authority to the collectors to enforce their execution. If the assessment of the zamindaries were unalterably fixed, and the proprietors were left to make their own arrangements with the raiyats, without any restrictions, injunctions or limitations, which indeed is a result of the fundamental principle, the present confusion would never be adjusted."

The necessity for imposing these restrictions, injunctions and limitations is thus used as an argument against the hasty conclusion of the Permanent Settlement. But the Governor-General, in his reply, maintained most vigorously that the prevention of arbitrary and unjust conduct on the part of the zamindars was in no way inconsistent with the contemplated measure—

"To permit him (the zamindar) to dispossess one cultivator for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression from which he could derive no benefit . . The rents of an estate can only be raised by inducing the raiyats to cultivate more valuable articles of produce, and to clear the extensive tracts of waste land which are to be found in almost every zamindari in Bengal."

7. In his Minute, dated 18th September 1789, Lord Cornwallis writes—

"I understand the word permanency to extend to the jama only, and not to the details of the settlement; and many regulations will certainly be hereafter necessary for the further security of the raiyats in particular, and even of those talukdars who, to my concern, must still remain in some degree of dependence on

on the zamindars; but these can only be made by Government as abuses occur, and I will venture to assert that either now or 10 years hence, or at any given period, it is impossible for human wisdom and foresight to form any plan that will not require such attention and regulation. I cannot, however, admit that such regulations can in any degree affect the rights which it is now proposed to confirm to the zamindar, for I never will allow that in any country Government can be said to invade the rights of his subject, when they only require for the benefit of the State that he shall accept of a reasonable equivalent for the surrender of a real or supposed right which in his hands is detrimental to the general interest of the public, or when they prevent his committing cruel oppressions upon his neighbours or upon his own dependents."

8. The views of the Court of Directors may be ascertained from the following extracts from their letter dated the 19th September 1792 :—

"We therefore wish to have it distinctly understood that while we confirm to the landholders the possession of the districts which they now hold and subject only to the rent now settled, and while we disclaim any interference with respect to the situation of the raiyats, or the sums paid by them, *with any view to any addition of revenue to ourselves*, we expressly reserve the right which clearly belongs to us as sovereigns of interposing our authority in making from time to time all such regulations as may be necessary to prevent the raiyats being improperly disturbed in their possessions, or loaded with unwarrantable exactions. A power exercised for the purposes we have mentioned, and which has no view to our own interests except as they are connected with the general industry and prosperity of the country, can be no object of jealousy to the landholders, and instead of diminishing will ultimately enhance the value of their proprietary rights."

Again —

"Our interposition, when it is necessary, seems also to be clearly consistent with the practice of the Moghul Government, under which it appeared to be a general maxim that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied. *This necessarily supposes that there were some measures and limits by which the rent could be defined, and that it was not left to the arbitrary determination of the zamindar, for otherwise such a rule would be nugatory*; and, in point of fact, the original amount seems to have been annually ascertained and fixed by the act of the Sovereign."

9. Such being the plainly expressed opinions and intentions of those who framed, and directed the enactment of, the regulations constituting the Permanent Settlement, there can be little difficulty as to the true meaning of the right of interference reserved in Section 8 of Regulation I. of 1793—

"It being the duty of the ruling power to protect all classes of people, and more particularly those who from situation are most helpless, the Governor-General in Council will, whenever he may deem it proper, enact such regulations as he may think necessary for the protection of the dependent talukdars, raiyats, and other cultivators of the soil; and no zamindar, independent talukdar, or other actual proprietor of land, shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay."

10. It ought never to be forgotten that the Permanent Settlement was a transaction between the Government and the zamindars, to which the raiyats were not parties, and that whatever rights and privileges were bestowed on the zamindars were carved out of those belonging to the State, and not out of those belonging to the cultivators. The zamindar was never intended to be, and never was, the absolute proprietor of the soil. Yet there is no doubt that the use of the word "proprietor" and of others gave rise in early times to misunderstanding on the part of persons unfamiliar with the history of the zamindari tenure in Bengal. And precisely this ignorance is the great hope of the agitators in England at the present day. "The use of these terms" (say the Court of Directors in their Revenue Letter to Bengal, dated 15th January 1819)—

"Which has ever since continued current, has in practice contributed, with

other causes, to perplex the subject of landed tenures, and thereby to impair, and in many cases to destroy, the rights of individuals; yet it is clear that the rights which were actually recognised to exist in that class by the enactments of the Permanent Settlement, were not intended to trench upon the rights which were possessed by the raiyats."

And further on they say--

"It is also a circumstance which is not to be overlooked, that although so many years have elapsed since the conclusion of that Settlement, yet no resort has been had to the exercise of the power we then expressly reserved, of interfering for the purpose of defining and adjusting the rights of the raiyats."

10. The truth is that it is not the zamindars, but the raiyats, who have just cause to complain of us. They may righteously say—

"Before the British rule our dealings were with the State, whose officers the zamindars were; our right to hold our lands without disturbance, so long as we paid the established rent, was acknowledged; exactions beyond this were forbidden; kanungos and patwaris were appointed by the State to keep our accounts and to protect our rights against the zamindars; when the British took the Dewany it was thoroughly understood that we were entitled to these privileges and to the protection of the State; your own Governor-General saw that the obvious interest of the zamindars is to exact the most he can from us, that it is against his interest to accept any limits to his authority, and that to establish such limits is the work of Government. When the Permanent Settlement was being arranged, it was understood that our rents were to be paid according to fixed rates, and the zamindars' profits were to be derived only from inducing us to grow more valuable crops, and from the settlement of waste lands. At the Permanent Settlement made 'with a view to promote the future ease and happiness of the people' the Government reserved to itself the fullest power to interfere for our protection. Now what have you done? How have you fulfilled your acknowledged obligations? In 1799, thinking your own revenues in danger, you handed us over to the zamindars practically without reserve, that they might realize their rents by summary measures of the severest kind. In 1812, to remove the 'considerable abuses and oppressions' which you had enabled the zamindars to practice, you empowered them to distrain our property. Up to 1817 you had admittedly neglected to afford us any of the promised protection. You made a feeble effort to revive and strengthen the kanungo and patwari for our benefit; but the kanungo has vanished, and the patwari has become the servant of the zamindar, on whom he was intended to be a check Your sale laws and laws for partition of estates have brought us nothing but mischief. In 1859 you passed a Rent Law which in Behar was inoperative, except as authorising distraint and enhancement against us. In 1885 you passed the Tenancy Act, which was intended to limit the mischief caused by your previous negligence. But up till now, what have you done to secure to us the benefits of that law? Have you educated us to a knowledge of our rights? Have you defined those rights? Have you recorded them, so that, surrendering as lost for ever all that of which we have been deprived, we may maintain the residue safe against future encroachments?"

And to this complaint it would be difficult to give any satisfactory reply; the institution of the survey and record of rights now going on in Behar can only be regarded as a tardy realization by the Government of the obligations which in theory it has always recognized. It is not the zamindar, but the raiyat, who has had reason to complain of disregard of the Permanent Settlement.

11. The importance of the subject must be my apology for writing at such length on the origin of the general question, and I feel that after all I have added little, and perhaps need have added nothing, to the exposition contained in the Minute.

12. It appears to me that paragraphs 24 to 26 of the Minute effectually dispose of the zamindars' contentions that the survey of Behar has taken them by surprise, and that a district is not such a "local area" that the Government is justified by the Act in surveying it. As for the latter point, it has always been

been a matter of surprise to me that the zamindars, holding the views which they profess, should not at the outset have protested against the Act itself. But allowing that they have permitted the opportunity to pass, it is strange that, if they believed the action of Government to be illegal, they should not have taken the advice of counsel. The adverse opinions of a few eminent lawyers would have doubtless induced the Government to pause in its undertaking. Or the institution of a test suit would have procured a judicial decision long ago. That these obvious measures have not been taken leads to the inference that the advisers of the zamindars have more hope from popular agitation than from law and facts. And this is confirmed, now that the Advocate General has given an unequivocal opinion in support of the wider interpretation of the law, which has commended itself to all the responsible authorities.

13. I can think of nothing either to modify, or to explain or illustrate, in that large part of the Minute which deals with the necessity of the survey and record of rights in Behar up to the passing of the Tenancy Act.

In reference to paragraph 40, in which it is shown that the remedies supplied by the Act are of two kinds, the legislative and the executive, I would invite attention to a passage which I have already quoted from Warren Hastings, to the effect that the "perpetual and undisturbed possession of their lands" is not to be secured for raiyats by "proclamations and edicts" unless "enforced by regulations so framed as to produce their own effect, without requiring the hand of Government to interpose its support." This is a prophecy which has been exactly fulfilled. A right known by all concerned to exist is more than half secured, and in Behar the great difficulty has been, and still is, that the people know so little of their rights. The Board are now frequently receiving applications from landlords or tenants in other parts of the province for survey and record of rights; and it is argued that it would be wiser to take up only cases in which interference is thus applied for. But the obvious answer is that, where both parties are fully aware that the law is available, the objects of the law are in some measure attained, even without direct recourse to it. But where one party knows the law and takes advantage of it, while the other is ignorant, the case is quite different. Here "the foundation of such a work" (as Warren Hastings said) "must be laid by Government itself."

14. In paragraph 45 of the Minute, his Honour the Officiating Lieutenant Governor mentions a case which has come to light in the course of the proceedings now in progress in Behar, in which raiyats have been induced by an unscrupulous agent to swear to the authenticity of certain forged receipts, to their own detriment. I may mention another instance of a different kind, which has still more recently come to my notice. It is that of a document which has been impounded by a registrar, and has been brought before the Board for adjudication of the proper stamp duty, but deserves consideration on account of the nature of its conditions. The following is a translation of extracts from the body of it:—

"That I am Jeyt raiyat and cultivator in the said bearing tauzi No. in the proprietary right of and for the above reason the collection of rent from tenants of the said mauza is entrusted to me.

II. That I being the jeyt raiyat, have no power of making any settlement, &c., without a written order from the or some one appointed in his behalf, with the exception of collecting rents from the tenants, and if I do so it will be null and void.

III. I, the Jeyt raiyat, will not allow any one to excavate a tank or well in the culturable or fallow land, situated within the aforesaid mauza, belonging to the raiyats or *Sir*; nor will I do so myself. I will not plant bamboos and groves, nor will allow any raiyat to do so, and nor will I erect houses myself or allow others to do so. In case tanks and wells are dug or gardens and bamboo groves are planted or houses are built, the tanks and wells will be liable to be filled up and the gardens and bamboo groves will be liable to be dug up and the houses will be liable to be demolished. If any raiyat without the sanction of

the Maharaja Bahadur or his amlas and mukhtars aforesaid [tries] to excavate tanks, dig wells, plant gardens and bamboos and erect houses forcibly, I will not allow him to excavate, plant and build In the event of failure to carry out these actions [orders] I will be held responsible for them and will have to make up the loss which will accrue to the Raj and shall pay it [loss] out of my own person and property to the aforesaid malik.

* * * * *

V. That I shall collect rent according to the prevailing rates of the village and remit the same to the Tahsil Amla, instalment by instalment, receiving my annual commission of Rs. 17, *commencing from* 1290 *Fasli*, which will be set off against my rent, and that I shall discharge the duties of jeyt raiyat faithfully.

* * * * *

VII. I, the Jeyt raiyat, will pay the rent of my jote lands which are in my possession up to the present time and the details of the rates of which are given below, with effect from the beginning of 1290 according to the *Bhawli* rate detailed below, and another (*sic.* in original) and the fixed rates of the villages, year after year, kist after kist, without objection. I will take receipts and *Farighkhati* (written acquaintance), [for payments]. If I fail to pay in due instalment, I shall be liable to pay *khelâfi* (interest on arrears) as is customary in the village. In the event of my non-payment and repeated default [of the payment] of instalment, the * * * and his heirs and representatives and amlas and mukhtars will be at liberty to take such steps for the realisation of the amount, as they may deem proper. I, the jeyt raiyat, will not have any right of any objection to their claims."

* * * * *

A list of rates of rents is attached.

15. The points to be particularly noticed are these. The conditions of the third clause are in direct violation of Sections 76-79 and 82-83 of the Tenancy Act, although Section 178 of that Act lays down that nothing in any contract between a landlord and a tenant shall take away or limit the right of a tenant, as provided by the Act, to make improvements and claim compensation for them. It is further to be observed that the rents are fixed with *ten years' retrospective effect*. What the exact object of this last stipulation is, cannot be ascertained from the document itself, but it can scarcely be consistent with the interests of the raiyat. This document comes from a very large estate in North Bihar, and the reason why the stamp question is brought before the Board is that many such contracts have been executed.

16. It is perhaps unnecessary for me to say that I entirely concur in the reply given by paragraph 62 *et seq.* to the argument that to compel the zemindars to pay for the maintenance of the record is a breach of the Permanent Settlement. The argument is otherwise of a very hollow kind, since it appears only too certain that, unless very stringent precautions are taken, the raiyat will ultimately pay all and the zamindar nothing. I do not feel quite sure that the maintenance of the records will cost so little as an anna per acre, but the rough calculations which have been made show little more than that amount. I have little hope that the raiyat's share will be but half this; but I have no hesitation in expressing my belief that it would be to his interest to pay the whole expense if only his tenancy and his rights and conditions attached to it are recorded.

C. C. Stevens.

Postcript.— Since the above was written I have had the advantage of seeing Mr. Lyall's note, and I now desire to add a few words which it has suggested to me.

2. I differ from Mr. Lyall in the opinion that the opposition to the survey and record of rights has been increased by the precipitation with which the work was begun. It appears to me that the opposition was lessened by the belief

belief prevalent (to some extent wrongly) among the zamindars, (1) that, where they chose, their own patwaris would be used to do the work; (2) that the patwaris as Government servants would be abolished without the substitution of any other machinery; (3) that a summary procedure for the realisation of rents would be given them; (4) that there would be considerable enhancement of rents; (5) that, to facilitate this enhancement, there was at least a chance that the former zamindars' measurements might be accepted as a basis. They have now been disabused by the later proceedings, and have seen that they are not likely to gain some of these expected advantages; the result is that the opposition has, for the time, gained something in strength. But, on the whole, it appears to me by no means greater than might have been anticipated. From the earliest times it has been thoroughly understood that the interests of the raiyats and those of the zamindars, as understood by the zamindars, are antagonistic; and it would have been unreasonable to suppose that a measure, primarily intended to define and defend the rights of the tenants against the landlord, was likely to pass unopposed by the party whom it was meant to re-train. The opposition in this country is strengthened by the belief which is to some extent current, that, after Behar has been dealt with, the turn of Bengal will come. I do not think that the Government can very well disclaim such an intention, though it is conceivable that wholesale proceedings may not be regarded as necessary. In what has reached me of the opposition in England, I can trace little knowledge of the subject from original sources, but much repetition of information more or less inaccurate, and argument more or less unsound, which have been furnished from India. It is to be hoped that when the real facts and the correct law are better known, the British virtue of candour will re-assert itself.

3. I am sorry to find that Mr. Lyall is still in favour of a summary system of enforcing the payment of rents. There was far greater excuse for such measures in 1799 and 1812, when the Government revenue was in a very high, probably an excessive, ratio to the assets; and if under such conditions the revenue was to be punctually paid, extreme punctuality must in time be exacted from the raiyats. Now even our most recent settlements of revenue are by far more liberal; and the ratio of assets to revenue elsewhere, as the Officiating Lieutenant Governor has shown, has increased enormously.

The advocates of a summary system appear to be searchers for a scheme, rather than supporters of one already thought out. Those who have given up the attempt to square this circle have done so on the broad ground that they can consent to no plan which would be based on misplacing the burden of proof on the raiyats' shoulders. They hold that, when a private person wishes to make use of the machinery of the State to collect debts, whether they are his rents, or whatever they may be, he must be compelled to make a statement of his claim. And this he must authenticate with some solemnity, being subject to a severe penalty for fraud. Such a claim having been made, it is manifest that it would be unjust to proceed at once to seize the property or person of the alleged debtor, without giving him an opportunity of stating his own case. It is easy to imagine to what oppressive uses such a power could be put; and if it could, there are certainly cases in which it would. Notice then must be given to the debtor. He comes forward and contests or admits the claim, and an order is given. Suppose he does not appear, it then becomes unnecessary to proceed further; but equity requires that, if he presents himself before the court, explains his absence, and proves the injustice of the order, that order must be rescinded. But this is the procedure of a regular suit, and can no more be abbreviated than a proposition of Euclid.

4. I am, however, decidedly in favour of giving the zamindars such assistance as can legitimately be given in realising their rents. The most important step in this direction is to make a survey and record of rights and to maintain the latter up to date. This being done, the existence and conditions of the tenancy are beyond dispute, and except in special cases the only question will be that of payment; therefore, though the form of procedure remains unchanged, the practical facility of proof will remain much increased. Then arrangements may be made executively to provide for a sufficient staff of officers to try rent suits; perhaps some of these might be peripatetic, if such a

course should be convenient. When decrees have been obtained, excessive indulgence should not be shown in execution to judgment debtors who have defaulted without reasonable cause. Perhaps stamp duties might be reduced. But, however this might be, when the results of the survey and record of rights have once been secured, anything more that can be done for the zamindars will be in the way of executive orders rather than of shortening the judicial procedure.

C. C. Stevens.

Enclosure 5 in No. 2.

APPENDIX B.

NOTE by the Honourable *D. R. Lyall*, C.S.I., Member of the Board of Revenue, on the Officiating Lieutenant Governor's Minute, dated 20th September 1893.

I AM at one with his Honour the Officiating Lieutenant Governor in nearly every point of his Minute II., and agree in all the vital points. But to avoid any appearance of inconsistency, as I was, and still am, opposed to some parts of the Tenancy Act, particularly as applied to East Bengal, I think it well to record my views on the Minute at more length, instead of noting a simple concurrence.

2. I look on the Settlement Chapter of the Tenancy Act as quite the most valuable part of the Act, and I hold it was necessary to work it in North Behar.

At the same time I should oppose it being worked in the same wholesale way, *i.e.*, by districts or divisions, in a very large part of Lower Bengal, because such a settlement is not needed there, the raiyats being the stronger party and not requiring to have their rights safeguarded.

3. I think that much of the opposition in Behar is due to the work having been begun too precipitately, but I fully recognise that the work was a necessary one.

4. Coming to details, I strongly endorse what his Honour says in paragraph 15 regarding the Permanent Settlement terms being very severe on the zamindars. The cause of this is explained in paragraph 9. Estates had been let out to *ijaradars* over the heads of the zamindars, provided they paid higher rates, and these rates were very generally adopted as the basis of the Permanent Settlement.

While Collector of Dacca I made detailed inquiries into this point, and the percentage of estates which passed out of the hands of the original zamindars in the first 20 or 25 years after the Permanent Settlement was enormous. In fact comparatively few representatives of the original zamindars were found to still hold estates. We now allow 10 per cent. for cost of collection alone. In the Permanent Settlement 10 per cent. was nominally allowed to cover cost of collection and profit of the zamindar, and, as above stated, the percentage really fell short of this figure. Now 25 per cent. is given to outsiders and 30 to zamindars, of which 10 per cent. is for cost of collection and 15 to 20 per cent. for profits.

5. I am still of opinion that where there has been a survey and settlement, and where the record is kept up, zamindars should have a summary procedure for the realisation of rents admittedly due (paragraph 16 of the Minute). I would not re-enact Regulation VII. of 1799, but even that law would have worked very differently had there been a record of rights.

6. I support the views of the Officiating Lieutenant Governor in paragraph 38. During the short time I was in Behar I had to deal with a year of scarcity, and, looking at the reports of 1888, I expected that relief works would be wanted in the early part of the cold weather. This was not the case, and the people of Darbhanga held out nearly three months longer than they would have done had the reports of 1888 been correct.

In

In Gaya, where the harvest was exceedingly bad, and which Mr Grierson has recently depicted as a district normally deficient in its food supply, no relief at all was necessary, and there was no importation of grain.

7. I have no doubt whatever that "local area" may be held to include a district or even a division. The phrase was intentionally inserted to include large as well as small areas; and, apart altogether from the dictionary meaning of the word, the discussion in Council shows that large as well as small areas were included.

8. I have also no doubt of the legal right of the Government to pass such an Act as that proposed, but it should apply in the first place only to Behar, and I doubt if it will ever be wanted in East Bengal. It would be equally legal there, but as the conditions are so widely different to those of Behar it is not wanted there, and it would be impolitic to introduce it.

D. R. Lyall,
Member, Board of Revenue, L.P.

Enclosure 6 in No. 2.

APPENDIX C.

(1.) The Land Records Maintenance Bill, with Statement of Objects and Reasons.

(2.) Draft Rules under the above Bill.

(1.)

STATEMENT OF OBJECTS AND REASONS.

1. A survey and record of rights has been undertaken of Behar under Chapter X. of the Tenancy Act, with the previous sanction of the Governor General in Council, and similar operations have been completed in various parts of Bengal; but as circumstances alter from time to time, and a record of facts and rights true in one year will be inaccurate the next if there be no competent agency for its correction up to date, it is obviously desirable that such an agency should be provided.

2. The zamindars of Behar and Bengal are bound by Section 62, Regulation VIII. of 1793, and Regulation XII. of 1817, to keep in every village or circle of villages a patwari, one of whose duties it would be under the existing law to keep the village accounts corrected up to date, and by whom, therefore, the records might be maintained under the present law; but as the Patwari Regulation is cumbrous and some of its provisions difficult to work, while the agency of patwaris is deemed to be unnecessarily expensive, and as the landholders prefer to it a more economical agency, by which it is considered that the records can be properly maintained with less expense to the landholders, and less inconvenience than would be entailed by the rigid enforcement of the provisions of Regulation XII. of 1817, it is therefore deemed expedient to repeal Regulation XII. of 1817, and to make provision for the maintenance of the record of rights in the manner provided in this Bill.

3. The Bill will be only extended to areas in which a record of rights has been made under Chapter X. of the Tenancy Act, or any other law for the time being in force.

4. The maximum rate of cess leviable under the Bill will be altogether one-quarter of an anna per rupee on the rental, or about half-an-anna per acre, to be realised from the zamindars and raiyats respectively. This amount will be about one-fifth of the cost of keeping a patwari in every village under Regulation XII. of 1817.

5. Advantage has been taken in the Bill of the opportunity to facilitate the recording of changes of proprietary rights, and generally to make more

efficacious the provisions of the law for notifying transfers of proprietary and occupancy raiyats to the landlords and tenants concerned.

6. Power is taken under the Bill to make rules regulating the selection, duties and procedure of the establishment engaged in the maintenance of the records, but the maintenance of the land records will be confined to a record of changes in the more permanent facts of holdings and estates, and will not include facts relating to the payment or non-payment of rent for any particular period or holding.

7. Power is also taken to recover the costs of a survey and record of rights and a settlement of rents (not incurred in connection with a settlement of land revenue) by means of a temporary cess, instead of apportioning the costs under Section 114 of the Tenancy Act. The effect of apportionment would be, in the case of Behar, to necessitate the issue of some millions of bills, upon each of which recovery would have to be made. The issue of those bills, besides involving great delay, intricacy, and inconvenience, would impose on the people additional cost in the shape of peons' fees and the pay of tahsildars and similar establishments. Doubtless also there would be the possibility of illegal exactions, all of which would be avoided by the procedure now proposed. Moreover, under the proposed procedure the cost of recovery of the survey and record of rights can be spread over a series of years instead of being realised in one lump sum.

A BILL

TO

Provide for the Maintenance of Land Records in the Lower Provinces of Bengal.

Preamble.

WHEREAS it is expedient to provide for the maintenance of survey maps and of records of rights and of settlement records, and to repeal the law relating to kanungos and patwaris in Bengal, it is hereby enacted as follows :—

Short title.

1. This Act may be called "The Land Records Maintenance Act, 1893."

Extent.

It shall come into force only in districts or parts of districts in which a survey and a record of rights has been made under Chapter X. of the Tenancy Act, or under any other law for the time being in force, to which the Lieutenant Governor may from time to time extend it by an order published in the "Calcutta Gazette," and thereupon

Commencement.

this Act shall commence and take effect in the districts or parts of districts named in such order, on the day which shall be in such order provided for the commencement thereof.

Enactments repealed.

2. On the commencement of this Act in any district or part of a district, the enactments specified in Schedule A. shall be repealed to the extent mentioned in the third column thereof.

Section 23 of India Act XIX. of 1873.

Power to form and alter circles of villages.

3. The Collector of the district, with the previous sanction of the Board of Revenue, may for the purposes of this Act combine the villages in the district of which he is Collector into circles, and may fix the number of circles in the district or part of the district to which this Act may be extended, and the respective limits of such circles, and may, with the like sanction, from time to time alter the number and limits so fixed.

Appointment of a sub-kanungo to each circle.

4. For each such circle the Collector shall appoint a keeper of the land records of the circle, who may be styled Land Records Keeper, or by such other name as the Board of Revenue, having regard to local custom, may designate.

Section 2 of Bengal Act II. of 1877.

Levy of a cess for payment of land record-keepers' salaries and charges incurred for efficient maintenance of records.

5. From and after the commencement of this Act all immoveable property situated within the districts or part of districts in which this Act may from time to time be in force, shall be liable to the payment of a cess (hereinafter called "The Land Records Cess") to be applied for the purpose of defraying the salaries of the keepers of the land records appointed

appointed in such district, and any charges incurred on account of the correct and efficient maintenance and supervision of the records, and it shall not be lawful, save under the provisions of this Act, to levy, or continue to levy, within such districts, or parts of such districts, any cess, whether under the name of patwari *neg* or other designation, and whether credited separately in the zamindars' accounts or consolidated with the rent, for the purpose of keeping the accounts of the raiyats or for any similar purpose.

Valuations under the Cess Act, 1880, to be deemed to be valuations under this Act.

6. All valuations of immoveable property which have been, or may from time to time be, determined under the Bengal Cess Act, 1880, shall be deemed to be valuations of immoveable property for the purposes of this Act. Section 3 of Bengal Act II. of 1877.

Provided that in local areas in which a record of rights has been made under Chapter X. of the Bengal Tenancy Act, or any other law for the time being in force, the aggregate amount of the rents recorded as payable or settled, as the case may be, may, in the discretion of the Collector, be deemed to be the valuation of immoveable property for the purposes of this Act.

Rate of cess to be levied not to exceed a quarter of an anna in the rupee.

7. The Local Government shall, by an order published in the "Calcutta Gazette," determine the rate at which the cess for the maintenance of land records shall be leviable in each district or part of a district, and the date from which it shall take effect; such rate shall not exceed one-quarter of an anna in the rupee of the annual value of the lands in such district or part of a district.* Section 4 of Bengal Act II. of 1877.

Proportion of cess to be paid by holders of estates.

8. Every holder of an estate shall yearly pay to the collector the entire amount of the cess for maintenance of land records calculated on the annual value of the lands comprised in such estate at the rate which may be determined for such cess as in this Act provided. Section 41 (1) of Bengal Act IX. of 1880.

Proportion of cess to be paid by tenure-holders.

9. Every holder of a tenure shall yearly pay to the holder of an estate or tenure within which the land held by him is included the entire amount of the cess for the maintenance of land records calculated on the annual value of the land comprised in his tenure at the rate which may have been determined for such cess as in this Act provided. Section 41 (2) of Bengal Act IX. of 1880.

Proportion of cess to be paid by cultivating raiyats.

10. Every raiyat shall pay to the person to whom his rent is payable his proportionate amount of the cess for maintenance of land records calculated at *the rate not exceeding one-eighth of an anna* in the rupee upon the rent payable by him, or upon the annual value ascertained under the provisions of the Bengal Cess Act, 1880, of the land held by him. Section 41 (3) of Bengal Act IX. of 1880.

Provisions of Sections 42–49 of Cess Act to apply to the land records cess.

11. The provisions of Sections 42 to 49 (both inclusive) of the Bengal Cess Act, 1880, shall apply as far as practicable to the cess for the maintenance of land records.

12. It shall be lawful for the Local Government, instead of passing an order of apportionment under Section 114 of the Bengal Tenancy Act, to recover either in one year or several years, and in the manner specified in Sections 8, 9, 10 and 11 preceding, all costs, declared by the Local Government to be recoverable from landlords and tenants, which have been incurred in making a survey and record of rights and a settlement of rents under the Bengal Tenancy Act, such costs not having been incurred for the purposes of a settlement of land revenue.

Salaries of land record-keepers.

13. The salaries of the keepers of the land records and of their establishments, if any, and of all establishments entertained for the supervision of them, shall from time to time be fixed by the Board of Revenue, under the order of the Local Government. Section 32 of India Act XIX. of 1873.

Successions to proprietary rights to be reported to land record-keepers.

14. Every person succeeding, whether by purchase, inheritance, gift, or otherwise, to any proprietary right in any estate or revenue-free property, and every manager of such estate or revenue-free property, shall within six months from the date of such New.

* So far as inquiries have gone it is anticipated that the rate need not be exceeded.

such succession or assumption of charge give notice of the fact; (i.) to the Collector, or (ii.) to the Land Record-keeper of the circle in which the estate or property is situated, in such form as may be prescribed by the Board of Revenue.

Notice given to the Land Record-keeper may under the orders of the Collector be held to be a compliance with the provisions of Section 42 of the Land Registration Act VII. (B.C.) of 1876; and on receipt of such notice the Collector shall take the action prescribed in Sections 47, 48, and following sections of that Act. The Collector shall inform the Land Record-keeper of any mutations ordered by him under Section 55 of the Land Registration Act.

15. Nothing in Section 43 of Act VII. (B.C.) of 1876 shall be held to exempt proprietors and managers of petty estates and petty revenue-free properties from the obligation to give the land record-keeper the notice required by Section 14.

New.

Succession to tenures, under-tenures, raiyati holdings at fixed rates, and occupancy holdings, to be reported to land record-keeper.

16. (i.) Every person succeeding, whether by purchase, inheritance, gift, or otherwise, to the position of a tenure-holder or under-tenure-holder as defined in Section 5 (1) of the Bengal Tenancy Act VIII. of 1885, or to a raiyati holding at fixed rates within the meaning of Section 4 of the same Act, or to the holding of an occupancy raiyat as defined in Section 4 of the same Act, shall within four months from the date of such succession give notice to the Land Record-keeper of the circle in such form as may be prescribed by the Board of Revenue.

(ii.) Such notice shall be held to be sufficient compliance with Section 15 of the Bengal Tenancy Act VIII. of 1885.

(iii.) It shall be the duty of the Land Record-keeper to notify the fact of such reported succession to the landlord or landlords of such person in the manner which may be prescribed by the Board of Revenue.

Provided that when the person succeeding has caused the instrument by which the transfer has been made to be registered in the office of a registering officer, it shall not be compulsory on him to give notice also to the Land Record-keeper of the circle. It shall be the duty of the registering officer in all such cases to inform the Land Record-keeper of the succession or transfer.

17. A person giving the notice required under Sections 14 to 16 shall be bound at the same time to tender such fee in cash or in stamps as may be prescribed by the Board of Revenue.

Such fees, other than fees payable to landlords, shall be credited to a fund to be called the "Land Record Fund" for the district.

All fees paid for copies of records maintained under this Act, searching fees and fines imposed under this Act, shall be credited to the same fund.

Section 65 of the Land Registration Act VII. (B.C.) of 1876, so far as regards proprietary rights.

18. Whoever being required by this Act to give notice of succession to a proprietary right, tenure, or holding, shall omit to give such notice within the prescribed time, shall be liable to such fine as the Collector may see fit to impose, not exceeding 100 rupees, and to a further daily fine not exceeding 50 rupees for each day during which he shall omit to apply for such registration after a date fixed by the Collector in a notice requiring him to apply for registration. Such fines shall be credited to the Land Record Fund of the district.

New.

Holders of estates and tenures and cultivating raiyats to file prescribed returns.

19. Every holder of an estate or tenure, and every raiyat, shall, if so required by the Collector, within such time and in such manner as the Collector shall in a notice to that effect prescribe, and may at any time of his own motion, file in the office of the Land Record-keeper for the circle in which the land is situated such statements and shall furnish such information relating to the records and the changes to be made therein as the Board of Revenue shall from time to time by rule direct.

New.

20. It shall be the duty of the Land Record-keeper of the circle to verify statements filed under the last preceding section or under Sections 14 to 16 by local inquiry in the villages in such manner as the Board of Revenue may by rule direct.

21. If

21. If any holder of an estate or tenure or any raiyat fail to file, or is not required to file statements under Section 19, the Land Record-keeper shall prepare such statements, from information gathered by local inquiry on the spot or otherwise, as the Board of Revenue may by rule direct. New.

22. All Courts of Justice shall have regard to the statements prepared and verified under Sections 19, 20, and 21 so far as they may be relevant on any question under inquiry before it affecting— New.

(*a.*) The situation, quantity, or boundaries of any holding.

(*b.*) The class to which any tenant belongs.

(*c.*) The rent payable.

(*d.*) The incidents of the holding.

and the contents of such statements may be proved by producing a certified copy signed by the land record-keeper.

23. When any mutation entry made by the land record-keeper or brought upon his records has been attested by a revenue officer, in a manner to be prescribed by the Local Government, the courts shall presume that all entries shown as undisputed entries are correct until the contrary is proved.

Land record keeper to grant a receipt for accounts filed.

24. Whenever the holder of an estate or tenure, or whenever any raiyat, shall file in the office of the Land Record-keeper, the statements mentioned in the foregoing sections, the Land Record-keeper in whose office such statements are filed shall forthwith grant a receipt for the same, which shall bear the signature of such Land Record-keeper. New.

Penalty for omitting to furnish accounts.

25. All holders of estates or tenures, and all raiyats, who shall without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to furnish statements required under Section 19, shall be severally liable to such fine as the Collector may think fit to impose, not exceeding 50 rupees for each such omission, and the Collector may impose such further daily fine as he may think proper, not exceeding ten rupees, for each day during which such holder or raiyat shall omit to furnish the statements required after a date to be fixed by the Collector in a notice warning the holder or raiyat that such daily fine will be imposed. Section 18 of Bengal Act IX. of 1880.

Such notice shall be served by tendering to the person to whom it may be directed a copy thereof attested by the Collector, or by delivering such copy at the usual place of abode of such person, or to some adult male member of his family; or in case it cannot be so served, by posting such copy upon such conspicuous part of the usual or last known place of abode of such person; and in case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the Collector issuing the notice may direct, and the date fixed by such notice shall not be less than 15 days after service thereof.

The Collector may proceed from time to time to levy any amount which has become due in respect of any fine imposed under this section notwithstanding that an appeal against the order imposing such fine may be pending:

Provided that whenever the amount levied under such order shall have exceeded 100 rupees, the Collector shall report the case specially to the Commissioner of the Division, and no further levy in respect of such fine shall be made otherwise than by the authority of such Commissioner.

26. All fines imposed under this Act shall be recoverable by process of any law in force for the recovery of arrears of Government Revenues.

Disability to sue for rent unless accounts filed.

27. From and after the expiry of the time allowed by the notice issued by the Collector under Section 19, or from and after the time the statements are prepared under Section 21, no holder of an estate or tenure, and no raiyat, shall be entitled to sue for or recover rent for any land or tenure situated in the district, Section 19 of Bengal Act IX. of 1880.

district, or part of a district, in which this Act is in force, unless at the time of instituting such suit or proceeding such holder or raiyat shall—

File in the court in which such suit or proceeding is instituted an extract from the record of rights relating to the holding, together with extracts of mutations of the khatian (if any) prepared and verified under Sections 19, 20, or 21; or—

Afford such other proof as shall satisfy the court that such holder or raiyat has filed in the office of the Land Record-keeper the statements mentioned in Section 19 of this Act.

Section 33 of India Act XIX. of 1873.

Appointment of Land Record Inspector.

28. One or more Land Record Inspectors may be appointed in each local area for the proper supervision and control of the Land Record-keepers in the discharge of their functions under this Act.

29. One or more District or Subdivisional Supervising officers of the rank of Deputy or Sub-Deputy Collector, who may be called Superintendents and Assistant Superintendents of land records, may be appointed for each district for the supervision and control of Land Record-keepers and Inspectors of Land Records.

Power to enter upon land for purpose of obtaining authorised information.

30. It shall be lawful for a Land Records Superintendent and Inspector within the limits of his local area or part of a local area, and for a Land Record-keeper within the limits of his circle, to enter upon any lands situated within such limits respectively, and to make such inquiries and investigations as may be necessary for the purpose of obtaining information which he may be authorised to obtain under rules in that behalf made by the Local Government.

All persons shall, so far as possible, supply such information and facilitate such inquiries and investigations, subject to the penalties provided by Chapter X. of the Indian Penal Code concerning contempt of the lawful authority of public servants.

Section 35 of India Act XIX. of 1873.

Land Record Registrars and Keepers to be public servants, and their records public records.

31. Every Land Record-keeper, every Land Record inspector, every Land Record Superintendent, and every person appointed temporarily to discharge the duties of any such office, shall be deemed to be a public servant within the meaning of the Indian Penal Code, and all official records and papers kept by any such officer under this Act shall be held to be public records and the property of Government.

Every order passed by an officer engaged in the maintenance of Land Records in any district shall be appealable to the Collector of the district.

Appeals.

32. Every order passed by the Collector of the district under Sections 18 or 25 shall be appealable to the Commissioner within one month of the date of such order, and the decision of the Commissioner shall be final.

Power to make rules for selection, &c., of Land Record Registrars and Land Record Keepers.

33. The Local Government and the Board of Revenue, subject to the sanction of the Local Government, may from time to time make rules consistent with this Act,—

(*a*) Regulating the appointment, control, discipline, and payment of all Land Record establishments;

(*b*) Prescribing the method and periods for making entries of mutations in the record of rights and village maps, preparing new editions of such records and maps, and republishing them from time to time, or otherwise making them available for public information;

(*c*) Generally for the purpose of giving effect to the provisions of this Act;

and may from time to time, with the like sanction, repeal or alter any such rules.

Interpretation clause.

34. In this Act the words and expression "annual value of land" (subject to Section 6), "district," "estate," "holder of an estate or tenure," "the Collector," and "the Collector of the district," shall have the meanings attributed to them, respectively, in the Bengal Cess Act, 1880.

SCHEDULE A. OF ENACTMENTS TO BE REPEALED.

See Section 2.

Number of Year.	Enactments Repealed (abbreviated Titles).	Extent of Repeal.
Regulation VIII. of 1793 -	Decennial Settlement - -	Section 34 so far as it relates to kanungoes, and Section 62.
Ditto V. of 1816 -	Kanungoes, Katak, &c. -	So much as has not been repealed.
Ditto XII. of 1817 -	Patwaris - - - - -	- ditto - ditto.
Ditto I. of 1819 -	ditto - - - -	- ditto - ditto.
Ditto VII. of 1822 -	Settlement, Ceded and Conquered Provinces, Katak.	Section 33, Clause third.
Ditto XIII. of 1825 -	Kanungoes - - - -	Sections 2, 3.

(2.)

DRAFT RULES UNDER THE LAND RECORDS MAINTENANCE BILL.

Chapter I.

Pay, Appointment, and Punishment of Land Record-keepers.

"Collector" in these rules includes a Deputy Collector.

Extent of Land Record-keeper's Circles.

1. The extent of the circle of one Land Record-keeper may be regulated, in the discretion of the Collector, either by extent of cultivated area or by amount of rental. If regulated by extent of area, it shall not ordinarily contain less than 20,000 nor more than 30,000 survey numbers.

Pay of Land Record-keepers.

2. The monthly pay of each Land Record-keeper shall be fixed by the Board of Revenue, but shall ordinarily not be less than Rs. 25 nor more than Rs. 50.

Qualifications of Land Record-keepers.

3. No person shall be appointed Land Record-keeper who is under the age of 18 years, or over the age of 45, or who has not passed a satisfactory examination in the following subjects :—

(1) Reading and writing clearly in the language current in the district.

(2) Elementary arithmetic.

(3) Surveying by chain and offsets or by plane-table, map drawing, and elementary mensuration.

(4) The Rules regarding the duties of Land Record-keepers.

(5) Board's Survey and Settlement Rules.

(6) The Bengal Tenancy Act.

Disqualifications for the office of Land Record-keeper; fines and dismissal of Land Record-keepers.

4. The holding of any land, whether as tenant or proprietor, within or without his circle, shall be reported by every Land Record-keeper to the Collector, and may be a reason for his removal or dismissal if the Collector considers that he is thereby prejudiced in the proper performance of his duties.

5. A Land Record-keeper shall not engage in trade or money-lending.

6. Every Land Record-keeper shall reside within the circle unless he shall receive the written permission of the Collector to reside without it.

7. If, after due inquiry, misconduct or neglect of duty is proved against a Land Record-keeper, he may be punished as a public servant under the Penal Code, or fined in a sum not exceeding three months' pay, or suspended or dismissed, by order of the Collector.

8. A Land Record-keeper who is in debt to a zamindar or cultivator of his circle, or is in such a condition of pecuniary embarrassment as to render him, in the opinion of the Collector, unfit to discharge his duties, may be dismissed.

Chapter II.

Duties of Land Record-keepers.

It shall be the duty of every Land Record-keeper appointed under the Land Records Maintenance Act—

I.—To make local enquiries and village inspection in the manner hereinafter prescribed for purposes of preparing returns of mutations or changes to be made in the survey and settlement records, and returns of areas sown under the principal crops of each harvest.

II.—To receive from the landlords, tenure-holders and raiyats of his circle, and to preserve and maintain, reports of successions to proprietary, occupancy or other rights, and the returns and statements hereinafter prescribed, and to verify such returns and statements in the prescribed manner.

III.—To keep up such registers, to prepare such returns, and to perform such other duties not inconsistent with the Land Records Maintenance Act, as the Board of Revenue may prescribe.

Statements to be prepared by Land Record-keepers, or to be filed by Landlords and Tenants and verified by the Land Record-keepers.

I. The following statements and returns shall be filed by landlords and tenants, if so required by the Collector, in the Land Record-keeper's office:—

(1.) By landlords.—*Dakhil kharij khewat* statements showing mutations occurring from time to time in the character or extent of proprietary interests.

(2.) By landlords.—*Dakhil kharij khasra* statements showing the mutations necessary to be made from time to time in the khasra, so far as they relate to lands unoccupied by raiyats, such as parti, jungle, waste, &c.

(3.) By landlords, or tenants, or both.—*Dakhil kharij khatian* statements showing the mutations necessary to be made in the khatians.

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These statements, when filed, will be verified by the Land Record-keeper in the manner hereinafter described.

II. Should the landlords and tenants not be required by the Collector to file these statements, or, if being required to file them, they fail to do so, the statements shall be prepared and verified by the Land Record-keeper himself in the manner hereinafter prescribed.

The Dakhil Kharij Khewat.

The proprietary rights and interests of every person who holds any right or interest in each mahal is recorded in the settlement khewat.

1. Every proprietor shall, if so required by the Collector, file in the Land Record-keeper's office, within two months of the termination of each year, a statement showing the changes, if any, in the character and extent of proprietary interests which occurred during the preceding year.

2. The Land Record-keeper shall file the *dakhil kharij* statement given by the proprietor under the preceding rule in the Collector's, or subdivisional, office. He shall also note in his diary, and report from time to time to the Collector, any changes in proprietary interests of which he may have received information in the course of the year.

The Dakhil Kharij Khasra and Khatians and Field Inspections.

3. The Land Record-keeper shall make one or more visits to the village within the year, for the purpose of ascertaining the changes which should be made in the khasras and khatians, and for ascertaining the crops grown at the time of inspection. The dates of these inspections shall be fixed by the Collector of the district.

4. Before the date of the first visit after the commencement of the agricultural year of the district the Land Record-keeper shall notify to the landlord the date of the proposed visit, and shall call upon him, if he wishes, to file in his office before such date, which shall not be less than two months after the termination of the agricultural year, a written statement showing the changes, if these have not been already reported, in the entries in the previous year's khasras and khatians which he (the landlord) alleges to be necessary on the ground of change of occupancy or otherwise, since the settlement records were made by the Settlement Officer, or since the last annual visit, as the case may be, and he shall also call upon him to attend personally or by authorised agent at the time of such visit. He shall also notify to the tenants collectively the dates of his visits, and shall call upon those of them in respect of whose holdings changes may have occurred since the commencement of the previous year to attend for the purpose of causing such changes to be entered, if such changes have not been already reported.

5. If the landlord file statements in accordance with the preceding rule, the Land Record-keeper shall proceed on the specified date to verify them in the village by inquiry from each tenant regarding the correctness of each proposed entry. Discrepancies between the landlord's and tenant's statements will be dealt with in the manner prescribed below:—

I. If the landlord and the tenants concerned agree that the proposed change should be made, it shall be recorded accordingly, a note being made that it was made by mutual consent and is an undisputed entry. No entry to which the landlords and tenants do not agree shall be recorded as an undisputed entry.

II. If the landlord and tenant differ as to the propriety of the proposed change, the change shall not be entered in the record of mutations as an undisputed entry, but a note shall be made of the statements of both parties

III. If the proposed change relate to the transfer of a holding or part of a holding, to which the landlord has not already agreed or does not agree, it shall be dealt with according to the following rules :—

(*a*) If the tenant named in the settlement record is dead, the holding should be recorded in the name of all the sons inheriting, and a remark to that effect will be made in the remarks column.

(*b*) If a tenant has sold the whole or part of his holding, and the purchaser holds a registered deed of sale, and is in possession, his name will be entered in the khasra and khatian under the name of original tenant, and a remark will be made in the column of remarks that the transfer has or has not been recorded in the landlard's office, as the case may be. The same applies to a holding or part of a holding alienated in any other way.

(*c*) Holdings purchased at auction sales by the owners of the estate, if cultivated by a tenant, will be entered in the name of the tenant, and the words "purchase at auction sale by the owner" will be entered in the column of remarks.

(*d*) When a tenant has purchased a holding at an auction sale in execution of a decree of a Civil Court, the name of the purchaser will be entered, and if mutation has not been recorded in the landlord's office, the name of the original tenant and the fact of sale will be recorded in the remarks column.

(*e*) In the case of holdings sold in execution of decrees for debt to mahajans, &c., if the mutation has not been recorded in the landlord's office, but the purchaser is in possession, the name of the original tenant will be entered, and the name of purchaser shown below it.

(*f*) In the case of partitions of holdings by mutual consent, which have not been recorded in the landlord's office, the name of the tenant given in the lists of tenants in the settlement records will be entered first, and the names of co-sharers after, as joint tenants, and a remark may be made that partition has not been recorded in the landlord's office.

6. If the landlord or tenant do not file the statement mentioned in Rule 4 on or before the date specified, or do not attend himself or by agent at the time of inspection, the Land Record-keeper shall make the inspection in his absence, and shall prepare the *khasra* and *khatian dakhil kharij* statements from information obtained from the opposite party or otherwise in the village, and the party who does not attend is, for the purposes of Sections 22 and 27 of the Land Records Maintenance Act, bound by such statement so prepared.

7. Either landlord or tenant may, at any time during the course of the year, before the date of the Land Record-keeper's inspection, notify to the Land Record-keeper any change which he may consider necessary to be made in the khasras and khatians in consequence of change of occupancy or otherwise during the year, and request him to make a record of the proposed change. It shall be the duty of the Land Record-keeper, as soon as conveniently may be after receipt of such request, to verify the correctness of the proposed change by inquiry from the opposite party. If the proposed entry is admitted by the opposite party to be correct a record of the change shall be made accordingly. If not so admitted, the statements of both parties shall be recorded and filed in the Land Record-keeper's office.

8. It will be the duty of the Land Record-keeper, on the request of any party who is interested, to survey any plot which may be the subject of dispute, or in respect of which it may be necessary to make a change in the khasras and khatians, and to assist, so far as practicable, either landlord or tenant in the preparation of the *dakhil kharij khewat*, *khasra*, and *khatian* statements.

Dakhil Kharij Khatians.

9. *Dakhil kharij khatians* shall be filed by the landlord, or tenants, or both, if so required by the Collector, on the same date, or prepared by the Land Record-keeper himself, and verified in the same manner as the *dakhil kharij khasra*, provided that the Land Record-keeper shall himself prepare a statement showing the names of non-occupancy raiyats who have, by lapse of time, become settled raiyats.

Correction of Maps at Annual Field Inspection.

10. During every annual tour the Land Record-keeper will carry a certified copy of the last year's khewats, khasras, khatians, and map with him, and before making any fresh entry will himself ascertain whether any alleged change in the condition or occupation of the land has really taken place. The corrections, if any, will also be entered up in the original record.

Rabi and Aghani Field Inspections.

11. At the time of making annual visit for the purpose of correcting up to date the khewat, khasras, khatians, and map described in the preceding rules, the Land Record-keeper will ascertain and record, field by field, the crops grown at each harvest of the agricultural year.

*12. He will, if possible, make two other inspections on dates to be fixed in accordance with Rule 3 of this Chapter, for the purpose of ascertaining and recording separately the crops grown, field by field, for the *aghani* and *rabi* harvests.

13. He will ascertain the crops grown in each field by personal inspection, and shall himself prepare the statements of cropped areas in such forms as the Collector may direct with reference to the principal crops grown in the circle.

SUPERVISION OF LAND RECORD-KEEPER.

Chapter III.

Revenue Supervising Officers, or Superintendents of Land Records, of Local Areas.

1. Land Record-keepers will be supervised by Land Record Inspectors, and both Land Record-keepers and Land Record Inspectors by Supervising Officers of the rank of Deputy Collector and Sub-Deputy Collector, to be called Superintendents and Assistant Superintendents of Land Records.

Pay and Establishment of Land Records Inspectors.

2. One or more Land Records Inspectors will be appointed in each local area for the supervision, maintenance, and correction of Land Record-keepers' records.

The salaries of Land Records Inspectors will, from time to time, be fixed by the Board of Revenue.

3. Ordinarily one Land Records Inspector will be in charge of 15 to 30 Land Record-keepers' circles.

4. There will be one Land Records Inspector at the head-quarters of each local area, who will be called the Sadar Land Records Inspector, to whom all the other Land Records Inspectors shall be subordinate.

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* One inspection per year may probably be sufficient for all purposes.

Qualification and appointment and duties of Land Records Inspectors.

5. A list of approved candidates will be maintained in the Revenue office, and a copy of it will be forwarded to the Board of Revenue.

6. No person will be qualified for the office of Land Records Inspector unless he satisfies the Collector—

(1) That he has passed the Entrance examination of the University, or is educated up to that standard.

(2) That he bears a good character.

(3) That he is not incapacitated by any physical infirmity for the performance of the duties of a Land Records Inspector.

7. Approved candidates will be required to pass examination in the following subjects before being appointed Land Records Inspectors :—

(1) Mensuration, *i.e.*, surveying by plane-table and by chain and offset; computation of areas.

(2) Land Record-keepers' and Land Records Inspectors' rules.

(3) The Bengal Tenancy Act, Bengal Land Registration Act and Bengal Cess Act, and rules made under these Acts.

(4) Board's Survey and Settlement Manuals.

But if the candidate has a certificate of competency as a surveyor from the Superintendent of Surveys, he will be excused from passing in (1), and will *cæteris paribus* have a preferable claim to appointment.

N.B.—The intention is that ultimately all Inspectors shall be certificated by the Survey Department.

8. The Land Records Inspector may be vested with the powers of a Revenue officer, under the Tenancy Act, for the purpose of Section 23 of the Land Records Maintenance Act, and when vested with powers of a Revenue Officer shall attest all the undisputed entries of mutations made by the Land Record-keeper.

9. The Land Records Inspector will be responsible that the maps and records of every village in his circle shall be corrected and brought up to the prescribed date in accordance with these rules within four months of the termination of the agricultural year by the Land Record-keeper.

10. Each Land Record-keeper will be allowed a chainman-muharrir to be paid out of the Land Record Fund. One set of measuring instruments will be furnished by the Field Land Records Inspector to each Land Record-keeper in his circle, for the safe custody of which he will be responsible.

Duties of Office Land Records Inspectors.

11. The Sadar Office Land Records Inspector will be responsible—

(1) For the custody and issue of forms to Land Record-keepers.

(2) For the distribution of Land Record-keepers' salaries and keeping their pay accounts under such rules as may be issued by the Board.

(3) For the supply of any information required by the Collector or other duly authorised public officer respecting entries in village records.

(4) For the carrying out of procedure connected with the mutation of proprietary rights.

12. The Sadar Office Land Records Inspector will also maintain, under the control of the Superintendent of Land Records, registers showing—

I.—Statistics of each year's cropped area.

II.—Abstracts of mutations.

Superintendents of Land Records.

13. One or more officers for the supervision of Land Record-keepers and Inspectors will be appointed by the Local Government for every subdivision of a district.

The Superintendent of Land Records appointed under these rules will be a gazetted officer of the Imperial Civil Service, the Provincial Civil Service, or the Survey Department. He will be vested with all the powers of a Collector under the Tenancy Act, and with the powers mentioned in Section 189 *b*, *c*, of that Act, provided that, except where otherwise prescribed by law, all orders passed by the Superintendent of Land Records shall be subject to the supervision and control of the Collector of the district.

Duties of Superintendent of Land Records.

14. The Superintendent of Land Records shall be generally responsible for the supervision and control of the Land Record-keepers and Land Records Inspectors of his local area.

15. It shall be the duty of the Superintendent of Land Records to visit the circle of every Land Record-keeper at least once every year, to examine registers kept in the Land Record-keeper's office, to attest the accuracy of as many as possible of the undisputed entries which have not been attested by a revenue officer in the manner prescribed.

16. He shall be responsible for the preparation and maintenance, in accordance with these rules, of all such registers, returns, and reports as are prescribed, or as may hereafter be prescribed.

Rules relating to reporting of transfers of proprietary and occupancy rights, Sections 13, 14, *and* 15.*

(1) All transfers of proprietary rights shall be reported to the Land Record-keeper under Section 14 in the form given in the Appendix (Form E. of Board's Land Registration Manual, page 65).

(2) Every such notice for recording mutations shall, as at present (Rule 4, chapter V., Board's Land Registration Manual), bear a stamp of 8 annas.

(3) The Land Record-keeper, on receipt of such notice, shall satisfy himself that the form has been properly filled up, and that the application has been subscribed and verified by the applicant, and shall transmit such notice through the Post Office in a cover prepaid with service stamps to the Superintendent of Land Records.

(4) The Collector shall ordinarily delegate to the Superintendent of Land Records, under Section 84 of the Land Registration Act, all the powers which he is empowered or required to perform under that Act, except in respect of appeals; and the Superintendent shall exercise all such powers on receipt of such notice under Rule 4, Section 85, of the Land Registration Act rules.

(5) Every order passed by the Superintendent of Land Records shall be applicable to the Collector of the district.

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* NOTE.—The effect of these rules will be that notice of mutations in proprietary rights will be given to the Land Record-keeper in the circle instead of to the Collector at headquarters of the district. The Land Record-keeper will transmit the notice to the Superintendent, who will take such action as the Collector now takes, subject to appeal to the Collector. The scale of fees will be that now paid.

As regards successions to occupancy rights, the effect of the rules will be that notice of such successions will be served on the Land Record-keeper, who will have them given to the landlord. The scale of fees to be paid for service of such notice will be that now paid for service of notices under Chapter V. of the Tenancy Act Rules, with an additional mutation fee of eight annas for each succession.

 (6) The

(6) The Superintendent of Land Records shall discharge the functions of a Collector for the purposes specified in Sections 12, 13, 14, 15, and 16 of the Tenancy Act, and in the rules made by the Local Government under these sections relating to the service of notices (Rule 1, Chapter V., of the Tenancy Act Rules).

(7) The Scale of fees for service of notices to be served by the Superintendent under the preceding rule shall be those prescribed in Chapter VII. of the Bengal Tenancy Act Rules.

(8) Notice of succession to occupancy holdings, whether by purchase, inheritance, gift, or otherwise, shall be given to the Land Record-keeper in a form to be prescribed by the Board.

(9) The Land Record-keeper, on receipt of notice under the preceding rule, shall cause it to be served on the landlord in the manner prescribed in Rule 7, Chapter V., of the Tenancy Act Rules.

(10) A mutation fee of shall be payable on each transfer reported under the preceding rule, and a fee for service of notice on the landlord in the scale prescribed in Chapter VII. of the Tenancy Act Rules (1, 2, 3, and 4).

Enclosure 7 in No. 2.

*Extract from the Officiating Lieutenant-Governor's Speech delivered in Darbar at Bankipore on the 31st July 1893, referred to in paragraph 3 of Enclosure 3 in No. 2.**

GENTLEMEN, I now wish to say a few words to you in connection with a subject which is engaging your thoughts, namely, the survey and settlement in progress in the northern districts of the Division ; and the points to which on this occasion I wish particularly to invite your attention are, how the work can be best and most cheaply done; and how, when done, its good effects may be perpetuated. I will first speak to you on the second point, namely, the maintenance of the record when it has once been correctly made. Gentlemen, I have spoken to many landlords within the last two months on this subject, and there was not one who did not confirm my own long-standing conviction that if the survey is made at all, it ought, when completed, to be maintained up to date. We know that changes in holdings are of constant occurrence through deaths, transfers, successions, reclamation of waste lands, division of fields, and so forth. So that, if no means of annually adjusting the record to these changes is adopted, the record will have become wholly obsolete in a few years, while from the first year it would be growing more and more discredited for judicial or administrative purposes. That would mean the speedy renewal of the state of chaos and the numberless embarrassments we suffer from to-day. No one, and perhaps least of all myself, can regard that result with equanimity ; and in this I only express the view of the Government of India. The case with which we have to deal is therefore simplified. We have to maintain the village map and revise the village record by annual corrections made on the spot; for under these conditions only can the record be effectively used for those judicial and administrative purposes for which it is intended. The maintenance of the record can be effected by more agencies than one, and the initial question for you, gentlemen, now to consider is, will you have the record maintained through the patwari after he has been brought under Government control in all respects, or will you have it maintained through another agency to the exclusion of the patwari altogether ?

It is to learn your wishes on this point among others, and having learnt them, to discuss with you a plan of maintenance, that I am going to Muzaffarpur. The survey and settlement now in progress will bring on record such essential facts as the proprietary rights in each estate, the ownership and occupancy of each field, the status of the tenants, the conditions of the holding, and the rent payable. These are facts which the State should have permanently on record. If such a record

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* *See* page 51, *supra*.

record were available always we might with confidence look forward to an era when there would be in Behar due protection of agrarian rights and due and speedy disposal of disputes in the courts or out of them.

The other point to which I referred above, namely, the means by which the survey and record can be most cheaply and efficiently made, is one of detail, which can perhaps be more conveniently discussed in conference than in Darbar, but there is one important aspect of it on which I wish to say a word, and that is the employment of the patwari on survey work. I have invited the landlords of Behar to register their patwaris under Regulation XII. of 1817, and thus enable the Government to employ them as public servants in making the survey, whereby a substantial reduction would be effected in the cost of the work. But my invitation has not been largely responded to, landlords being unwilling to give patwaris the status of public servants, though willing, I understand, to lend us their services gratuitously, while themselves retaining the control of a master over them. Gentlemen, I am entirely opposed to employing any person in making the survey or preparing the record who is not absolutely under the control of the Government and liable to punishment as a public servant for misfeasance. The survey and the record must be prepared under conditions which shall relieve it, so far as we can guarantee, from any suspicion of one-sidedness, and for this reason I cannot agree that a mere servant of the landlord or of the raiyat shall make the survey or prepare the record. As the record is to be an impartial statement of the rights and obligations of both landlords and raiyats, it is obviously unreasonable that the work should be done by a partisan of either party. No; there must be no room for doubt in this matter or for such a rebuke as the Judicial Committee of Her Majesty's Privy Council recently administered to the authorities in another Province who allowed a record of rights to be prepared by one of the parties to a settlement. I cannot allow any patwari to be employed in these operations unless he has been previously registered under Regulation XII. of 1817, and so brought under Government control as a public servant.

Gentlemen, when I invited you last June to register your patwaris under Regulation XII. of 1817 my object was to reduce the cost of the survey, the registered patwari being bound to survey his village as part of his statutory duties. I had not at that time worked out the problem of the subsequent maintenance of the record. I have since done this to some extent, and I now wish to say that if you elect for maintenance of the record through the patwari under Regulation XII. of 1817, or such amendment of it as may be found necessary, the patwari must be registered, and it is in that case obviously convenient and proper to register him at once, and so save expense in the survey, while fitting him for the work he will have to do later on. But in case you elect for maintenance of the record otherwise than through the patwari, then I am not greatly concerned to press you to register your patwaris under the Regulation. If you elect to have the work done through the more expensive agency of amins to the exclusion of the patwari altogether, I shall not contest your choice, though I may regret it on the grounds of economy. All I would insist on is that you make a definite choice one way or the other.

Gentlemen, there are other important points connected with this subject which I have to discuss with you or your representatives, but I do not think that it is necessary for me to say more on the present occasion. I am going to Muzaffarpur with the object of discussing all these matters with you, and I trust our discussion may result in an agreement equally satisfactory to you, to the raiyats, and to the Government. I wish to meet you in a friendly spirit, and with the desire to adjust differences of opinion amicably, and so far as the best interests of zamindars and raiyats will permit; for, apart from the general well-being of the Province and the people, the Government itself has no interest, pecuniary or otherwise, in the matter. As the Governor-General in Council said in his Despatch of 21st March 1892 to the Secretary of State in connection with this very question of the record of rights in Behar: "We seek no fiscal advantage, but the prevention or diminution of human suffering." I would remind the landlords—and in that term I include the Indigo Planters of Behar—that we are now engaged with no question of organic change in the Tenancy Act, but in giving effect to those provisions of that Act which were specially made in the interests of Behar. The task ought not to be difficult to those approaching it in a fair and reasonable spirit. Gentlemen, I do hope that

between us the rights of all parties will be attended to and secured, and tha we shall prevent this great measure, conceived in the best interests of the classe most connected with the soil, from proving as prejudicial to them as some well intentioned enactments—the *Haftam* and *Panjam*, for instance—before now have done. It only now remains for me, gentlemen, to thank you for the attention with which you have listened to me, and to bid you for the present farewell.

Enclosure 8 in No. 2.

Memorial presented to the Lieutenant Governor at Muzaffarpur, on the 4th August 1893, by the Behar Indigo Planters' Association, and enclosure.

MOST RESPECTFULLY SHEWETH—

1. That Your Memorialists desire most sincerely to welcome Your Honour on your visit to the Province of Behar. Your Memorialists feel that it is a great privilege to be brought into personal contact with the ruler of the Province; and Your Memorialists will therefore avail themselves of this opportunity of respectfully submitting for Your Honour's consideration the following representations in connection with the administration of the Province.

2. That Your Honour is aware that Sir Charles Elliott directed that a cadastral survey should be made of that part of the Province of Behar, which comprises the districts lying to the north of the River Ganges. One of the great inducements held out to the landed proprietors of Behar to compensate them for the harassment and expense which a Government survey necessarily involves, was that on the completion of the survey, the patwaris, who are admitted to be notoriously corrupt, should cease to be Government servants, and that it should be optional with the zamindars, who paid them, to retain them or not, as they pleased, for the purposes of collection. The second inducement held out to the zamindars to consent to the survey, was that the survey would be obviously to their advantage, as all excess land found in the possession of the raiyats would be assessed with rent, and instances were given in official papers, published in the *Calcutta Gazette*, of several estates which had been surveyed by the Government, with the result that the rent-roll of the zamindars of those estates had been considerably increased owing to the assessment of this excess land which the raiyats had annexed to their holdings. That a further inducement was also held out to Your Memorialists that on the completion of the survey the Government would give to the zamindars by a summary procedure increased facilities for the collection of their rents.

3. That, moved by these considerations, many of Your Memorialists submitted without remonstrance to the orders of Government. They trusted to the promises of Government that the patwaris should cease to be retained as Government servants, and that the excess land, misappropriated by the raiyats, should be assessed with rent; and that after the completion of the survey, a simple procedure would be provided, to enable them to realise the rents which the survey record might declare them to be entitled to.

4. That Your Memorialists now desire to bring to Your Honour's notice that so far none of these promises have been fulfilled. During the survey operations of the present year in no case has excess land been assessed; and though Sir Charles Elliott said that the present survey would put an end to all litigation, Your Memoralists have been told that if they desire to assess the excess land held by the raiyats, they must bring a separate suit either before the Revenue Officer or in the Civil Court for such assessment. The discovery of excess land by the survey officers is of no avail, if the survey measurements are not to be accepted as evidence of such excess, and if after all the trouble and expense of the survey the zamindars have to recommence proceedings afresh by instituting a separate suit against each raiyat. The survey authorities, Your Memorialists submit, are bound to take cognizance of such excess, unless such excess is so small as can be accounted for by the increased accuracy of the present

present survey measurement as contrasted with the former chain measurement. Where this excess is apparent the onus clearly lies on the raiyat to show that he is entitled to hold the excess land without an increase of rent. This is all Your Memorialists ask for: and if this is not granted Sir Charles Elliott's promises are simply illusory, and no possible advantage can be obtained by the zamindars from the present survey.

5. That Your Memorialists would next submit that nothing could be clearer than Sir Charles Elliott's promises with regard to patwaris. He accepted the universal opinion of the Behar landholders, that the patwaris as a body were thoroughly corrupt, and that they ought no longer to be retained as *quasi* Government servants. In direct opposition to this opinion and promise is the circular of the Director of Surveys, No. 133 R.B.T. of the 5th June 1893. That circular is stated to have been issued under the orders of Government; and so far from abolishing patwaris as *quasi* Government servants, it is ordered that patwaris are to be professionally instructed to survey their own villages, to extract the areas of the raiyats' holdings, and generally to prepare the village record, and when the village record has been prepared, these same patwaris are to be retained as Government servants, to enter in the survey map and record any changes which may have taken place in the village holdings. Your Memorialists therefore would respectfully ask whether the promise of Sir Charles Elliott with regard to the abolition of patwaris is to be carried out or not.

6. That Your Memorialists would further observe, with respect to the Government orders of the 5th June, alluded to in the last preceding paragraph, that in no part of Behar, as far as their experience extends, have patwaris ever been placed in charge of survey work. When a survey of a village is made by the zamindar, it is always made by independent amins; never by a patwari. The great object of a survey is to check the proceedings of the patwari; and Your Memorialists strongly object to the Collector being directed to employ their patwaris on survey work without their consent. The patwari is the zamindar's servant and is paid by him, and if the patwari is withdrawn from his legitimate duties to be employed as a Government amin, it is obvious that the collection of rents will be most seriously interfered with. Your Memorialists would further remark that they have been advised by eminent counsel in Calcutta that the Collector has no authority under Regulation XII. of 1817 to take away the patwaris from their legitimate duties as village accountants to be employed on Government survey work. Your Memorialists beg to annex a copy of this opinion, and they would ask Your Honour to take into your consideration and pass such orders as to Your Honour may seem proper.

7. Your Memorialists have watched with satisfaction the evident desire of Your Honour's Government to reduce the cost of the survey to both landlords and tenants, but they fail to see how the cost of this survey will be in any way lessened to them by the employment of their registered patwaris on survey duties, unless it is thoroughly understood by the patwaris that such employment is not to excuse them from the fulfilment of their other and to them more important duties, and that should it be necessary to employ other agencies to carry on such duties, the extra expense will be met by Your Honour's Government or by the registered patwari whose duty it is to fulfil them.

8. That Your Memorialists would further ask Your Honour explicitly to declare what is the intention of Government with regard to the maintenance of the record of rights. In preparing this record of rights the Government are professedly acting under the procedure of the Bengal Tenancy Act. That Act makes no provision for maintaining the record when once complete. The record is a judicial record, and no changes can be made in it without the zamindar's consent or by an order of the Civil Court. To allow patwaris to make changes in a judicial record seems to Your Memorialists utterly indefensible, and Your Memorialists must respectfully protest against any power being given to the patwaris, or to any one else, to make alterations or changes in their rent-roll without their consent. To allow executive officers of Govern-

ment or a patwari to make changes or alterations in a village rent-roll, would simply deprive the proprietors of all control over the management of their estates.

9. That Your Memorialists have further been informed that it is in the contemplation of Government to maintain a staff of Inspectors to keep up and maintain the survey records, and that a cess is to be imposed upon the zamindars to defray the expense of these establishments. Speaking from their practical knowledge of zamindari affairs, Your Memorialists are convinced that it is impossible for Government to devise any scheme by which they can, without a re-survey, ascertain and record the innumerable changes which take place in these small village holdings. Your Memorialists are further of opinion that it will be impossible to devise any scheme for keeping up the record that will not be inquisitorial and onerous in its methods until the law of transfer of occupancy holdings has been put upon a firmer and more satisfactory footing. At the same time Your Memorialists are aware that the Government attach great importance to the maintenance of the record, and they are prepared to consider any scheme by which this object can be effected with the minimum of interference and the minimum of expense.

10. That there is one further matter which Your Memorialists would respectfully submit for Your Honour's consideration. This survey, as Your Honour is aware, was ordered by the Government of its own motion. Neither the zamindars nor the raiyats applied for a survey. In other parts of India, including the permanently settled districts of the North-Western Provinces, the whole expense of the cadastral surveys was borne by the Government. In Behar the Government have decided to bear only one-eighth of the cost. As the survey is the Act of the Government and is required for administrative purposes, Your Memorialists naturally are unable to understand why the province of Behar should be treated less liberally than the permanently settled districts of the North-Western Provinces, and they would respectfully ask Your Honour to take this matter into your serious consideration.

And Your Memorialists as in duty bound will ever pray.

Enclosure 9 in No. 2.

OPINION ON THE EMPLOYMENT OF PATWARIS ON GOVERNMENT SURVEY WORK.

We have before us a case stating the views of certain zamindars and planters as to patwaris and their present duties, the Blue Book of Behar correspondence published and printed by order of the House of Commons on 17th May 1892, and a letter from Secretary, Government of Bengal, to Secretary, Board of Revenue, dated the 6th June 1893. The main questions are:

(1) Whether it is part of the customary duty of a patwari to make a survey of his village, cadastral or otherwise.

(2) Whether he can be compelled to learn professional or scientific surveying.

(3) Whether he can be compelled to do the work of a professional surveyor or of a survey amin.

(4) Whether he can be dismissed for refusing to learn scientific surveying or for refusing to make or fill in a map of his village on modern scientific principles or in any way.

(1) *As to the duties of patwaris.*—This question arises on Section 16 of Regulation XII. of 1817, Clause 1 :—"To keep such register and accounts relating to the village or villages to which he is appointed, in such manner and form as has hitherto been the custom, or in such other mode as may be hereafter prescribed by the Board of Revenue, together with such further registers and accounts as may

may be directed by those authorities respectively." . . . . "To perform all other duties and services which it has been customary for him to execute."

It is now proposed by Government that the Board of Revenue should order the patwaris to make or fill in the details of village maps by scientific survey, and to order that they should attend instruction in surveying and should be dismissed by the collector on the ground of "neglect of duty or other sufficient cause," under Section 15, should they not qualify themselves in surveying and make the survey. *Prima facie* it would not occur to any one that the making of maps and surveying was included in keeping "registers and accounts relating to the villages," and as regards customary duties, it must, we think, be admitted that no patwari has from 1817 to the present time ever made a map as part of his duty as patwari. But we understand it to be stated by Government that under the rules of the Board of Revenue as at present existing, they are bound to make and keep a *register of the area of each raiyat's holding and of the amount of waste land, &c., in each village, and that for this purpose* they are bound to and are in the habit of *making a rough pole* or latakhatta measurement, *amounting to a rough survey of the villages.*

On this it is contended that it would not be beyond the power of the Board to order them to make, in addition to the measurement of the area of holdings, a map or sketch showing the relative position of the various plots mentioned in their register or account of areas, so as to render it readily intelligible.

It is further contended that if it be within the power of the Board to order them to make such rough measurement as *they are said now to make,* and further to embody it in a rough or a sketch map, it must be within their power to order them to make an accurate measurement and an accurate map. That this can only be done by a survey on modern scientific principles by means of a compass and by observing and recording angles in such a manner that the plots of land shown in the field book and map can be accurately laid down on the ground by competent surveyors as soon as any two points in the map are identified in the locality.

This is going a great way, and if this view be carried to its full extent, it will enable the Government to convert the ancient village accountants (which was the orginal function of the patwaris) into a trained body of scientific survey amins to be paid by the zamindars.

The zamindars in the case laid down before us contest the view held by Government as to the existing duties and actual work done by the existing patwaris in Behar in zamindaris not owned by Government or worked through Government officials; they state that it has not been the practice for patwaris to measure, but only to record the measurement made by the zamindar's amins or register the areas according to his measurement, and that if in filling up the Board's form as to the area of each raiyat's field in details, the patwari writes out something like a khasra, it is not an independent measurement, but taken from the zamindar's measurement chittas. If this is so, an essential fact upon which the contention of Government rests being wanting, this contention would apparently have no basis to stand on. On this question of fact we can express no definite opinion. But it is to be noted that when it was stated by Mr. Finucane in his note of 2nd January 1891 (Blue Book, page 170) that "the survey of their several villages is admittedly one of their customary duties and one which they in fact now perform in every district in Behar, though in a rough and unscientific manner," the Board of Revenue remarked (page 150)—"It is not clear, although patwaris now occasionally measure lands in the villages, that surveying is part of the customary duties"; and the collector of Champaran says, "almost every patwari can roughly measure land, and they are often employed by the zamindars for this purpose." But the collector evidently was not aware, nor was the Board, that patwaris were habitually being employed under the rules of the Board itself to make measurements as now asserted as part of their official duties. In Mr. Risley's letter it is put thus: A specimen of the village survey record as now proposed was produced at the meeting, and it was pointed out what it was proposed the patwaris should do. "This, it was pointed out, does not differ materially from the field measurement which admittedly forms part of his customary duties. It was also argued that the khasra or register of fields is such a register as the Board might reasonably prescribe, and *have in former years prescribed, as a register* to be kept by the

patwaris under the Regulation, and that the keeping of such a register necessarily involves and implies the preparation of a village map without which the khasra would be incomplete and unintelligible."

We have referred to the Board's rules, Manual of Powers, &c., of Revenue Officers (1888), pages 37 to 41, and do not find this statement borne out.

Rule 14, page 38, provides that patwaris shall keep registers and accounts relating to the village in the forms annexed to the rules. Form No. 1 is headed "Annual account current of the village of ."

It contains amongst others the following columns to be filled up:—

(*a*) Total quantity of land. (This, we take it, he is to get like the Government revenue from the existing records.)

(*b*) Quantity not paying any rent, arranged under different heads. (It does not appear from what sources he is to get the information, nor is it stated that he is to measure or produce or keep a measurement paper or khasra of these matters.)

(*c*) Quantity of land held by each raiyat, with detail of field B., C., D. *Name or number of field.*

(The last direction appears to mean that if the fields happen to be numbered, which they would be where a "khetbat" measurement existed, he was to record the number of the plot. If there was no such measurement, and the field had therefore no number, he was to give the name only. This rather rebuts the idea that he was to make a khasra measurement of his own for the whole village; certainly he is not expressly directed to do so).

The result of this form is that he is nowhere told to make a khasra measurement, though it is possible that he might in some cases have to make rough measurements of separate holdings in order to ascertain the area, though if there was a patta he would, it may be supposed, take the area from that or from the jamabandi or the zamindar's chittas of measurement.

Rule XVII., which provides it shall be the duty of the patwaris to carry out any orders given by the collector with reference to the survey or measurement of land by order of a competent court or officer, evidently refers to ordering the presence of the patwaris to give information, and is against the idea that the collector could order the patwari himself to make an independent survey. Assuming, however, that patwaris, or some of them, have, for the purpose of keeping these accounts and registers in the prescribed form, been in the habit of making a rough measurement of holdings with a pole or rope, and calculating the area, this is quite a different thing from surveying, and particularly from the land surveying of modern days. The main object of a survey is not only to get the area of any particular plot, but so to describe each plot in reference to other plots, that the position on the earth's surface of that plot and all other plots in relation to each other shall be in future ascertainable by a scientific process by means of the map and field book of the survey as soon as any point in the map is identified with any existing mark on the land.

This scientific survey has been going on on a large scale under a regular Survey Department of the Government of India since the Act of 1847, and is now governed as to Bengal by the Survey Act of 1875. The patwaris have never been employed by Government as survey amins so far as we can learn. As to the older measurement that used to be made, there is no trace in Regulation XII. of 1817 of any duty of patwaris in connection with measurements. Had it been the duty of patwaris to make measurement chittas or khasras of the villages, we should have expected to find such papers produced in courts of justice as entries made by an official in the course of his official duty or as official registers, and we are aware of no such case. It is noteworthy that it was the duty of the kanungo under Regulation V. of 1816, Section 7, Clause 6, to "assist at all admeasurement of land, whether undertaken by the officer of Government in conformity with the Regulation, or by the landholder or raiyat, and to record the same." The opinion of the Advocate General referred to by Mr. Risley appears to have been given orally at the conference upon

upon hearing the views and arguments then set forth, and assumes the accuracy of the statements and views laid before him. It is to be noted that the other members accepted the opinion as an exposition of the law, but it is not stated whether the members of the Board altered their views as to what the patwaris had actually been in the habit of doing.

Reviewing all the materials available to us, we are of opinion that unless it can be shown that surveying was one of the customary duties of patwaris by ancient and general custom, the new rules will radically alter the scope of the patwari's duties and cast entirely novel duties upon him and turn him into a survey amin; that such a change is not warranted by the Regulation and does not come under the head of "Keeping registers and accounts"; that the patwaris cannot legally be compelled to learn scientific surveying or discharge the duties of surveyors, though illegal pressure may be brought upon them to do so; and that the attempt to make the zamindars support a body of trained surveyors under the name of patwaris is not warranted by the existing law.

G. H. H. Evans.
The 11th July 1893. *W. C. Bonnerjee.*

Enclosure 10 in No. 2.

THE OFFICIATING LIEUTENANT-GOVERNOR'S REPLY.

GENTLEMEN,—I thank you for your welcome to Behar. Though I come among you now for the first time as Lieutenant Governor, you all know that I am no stranger to the province. Some of you will even remember that I served here for seven years during times of difficulty, and that I then took an active interest in the questions to which you refer in your memorial. In returning to those questions now, I claim to speak, not as a novice in the law and custom of Behar, but as one who has studied the subject carefully, and who has at least had exceptional opportunities for learning what the intentions of the Government and the Legislature were in respect of the Behar land question when the Tenancy Act was under discussion. With these introductory remarks, gentlemen, I will proceed to examine the substance of your memorial.

The first statement which I have to notice is the following:—"One of the great inducements held out to the landed proprietors of Behar to compensate them for the harassment and expense which a Government survey necessarily involves was that, on the completion of the survey, the patwaris, who are admitted to be notoriously corrupt, should cease to be Government servants, and that it should be optional with the zamindars, who paid them, to retain them or not as they pleased for the purposes of collection." Gentlemen, I have been unable to ascertain on what authority you base this statement. So far as I have been able to ascertain from the official records, it has never been, and it is not now, the policy of the Bengal Government to abolish the existing patwari system without substituting for it another agency to maintain the record. Such a policy as you impute to the Bengal Government would require the sanction of the Government of India, and I greatly doubt, having regard to the importance rightly attached in all other provinces to the correct maintenance of the record of rights, whether the Government of India would have countenanced it, even if recommended by the Government of Bengal. If you desire to abolish the patwari, your road lies through what Sir Charles Elliott described as "a complete and practical scheme of maintenance of the settlement record" by an agency other than that of the existing patwari.

The next statement which I have to consider is to the following effect:—"The second inducement held out to the zamindars to consent to the survey was that the survey would be obviously to their advantage, as all excess land found in the possession of the raiyats would be assessed with rent, and instances were given in official papers, published in the *Calcutta Gazette*, of several estates which have been surveyed by the Government, with the result that the rent-roll of the zamindars of those estates had been considerably increased owing to the assessment of this excess land which the raiyats had annexed to their holdings." Here too, gentlemen, I must say that I have been

unable to find in the records of the Government any evidence to bear out the statement made in the memorial. Indeed, gentlemen, there are certain important considerations conflicting with it to which I would beg your leave to invite attention. The various matters dealt with in a survey and record of rights are of two kinds—matters which the Government can deal with within certain limits by executive order addressed to the Settlement Officers; and matters fixed by substantive law, concerning which the Government is not competent to issue any orders at all. Now this question of land, said to be held in excess of that for which the tenant is paying rent, belongs to the latter class. It is regulated by law, and the interpretation of the law rests, not with the Executive Government, but with the Judicial authorities. In a recent case arising out of the settlement of the Burdwan estate—a case to which your attention has doubtless been drawn in connection with this question—the High Court observed: "It is for the zamindar who seeks for a settlement of these lands to show that they are in excess of those for which rents are being paid, and to do this it is for him to show what those lands are, what were the terms of the original settlement, and whether it was by any, and if so by what, process of measurement." That decision gives an authoritative exposition of the law on the subject of excess lands, and the Government is unable, even if it were inclined, to do anything to alter it.

The procedure in the matter seems clear to me. The landlord who considers that his tenant is holding land in excess of that for which he is paying rent, may, while the settlement is still going on, apply to the Settlement Officer to fix a fair rent for the entire holding; and that application will be adjudicated on by the Settlement Officer acting as a Civil Court. Or he may wait till the settlement is over, and file a suit for the assessment of the land alleged to be in excess. He will not, I am advised, be estopped or hampered in these proceedings by the entry in the settlement record as to the rent of the holding, for that entry, even if allowed to go undisputed, will not be conclusive as between the parties.

It is suggested, however, by your memorial, that if on a comparison of the survey measurement with the area entered in the landlord's jamabandi, a tenant seemed to be holding more land than he was paying rent for, the Settlement Officer was bound *suo motu* to assess rent on the apparent excess, and the Government is, I presume, urged to direct him by executive order to do so. That opinion, gentlemen, struck me at once as erroneous. It seemed to me out of the question that Government should have the power by executive order to require the Settlement Officer to take judicial notice of the landlord's private papers, and more especially when the effect would be to shift the burden of proof from one party to the other, and thus to reverse one of the most important provisions of the substantive law. But in a matter of such importance I did not wish to rely upon my own judgment, and I therefore referred the question to the Law Officers of Government. I am now advised by them that the opinion I have referred to is without doubt erroneous, and that the burden of proof which the law imposes on the landlords cannot be removed from their shoulders by any order of the Executive Government. The Settlement Officer cannot proceed to assess rent on excess area unless it appears from legal evidence, which would ordinarily be adduced by the landlord in discharge of the burden of proof laid on him by the law, that the land for which rent is claimed is in fact in excess of that for which rent is being paid.

Gentlemen, I feel bound to add, though the opinion will hardly be welcome to some of you, that I entirely agree with the law officers, not merely on technical grounds, but in view of the general equities of the case. It is known to those with experience of Behar—I refer especially to the more densely populated district—that in past years the enhancement of a raiyat's rent by the order of a landlord was not a matter of uncommon occurrence. Nor is the fact a remarkable one. Such things have been done in most countries in the world, where circumstances rendered them possible. But the practical effect of such enhancements was to impose an assessment on the excess area, and whenever this has occurred, the existing rent in Behar is really a consolidated rent for the holding. Moreover, it must be remembered first that, under the indigenous system of measurement, the *ails* or partitions between fields were excluded from survey, while under the scientific system they are included; secondly, that under the scientific system of

of measurement now adopted the area brought out for a field is itself considerably in excess of what the area of the same field would be if obtained by measurement according to the native system. Taking these facts into consideration, it must, I think, be admitted that the question of dealing with lands claimed as excess is one which ought not to be disposed of by executive order, but demands careful judicial inquiry, in which the whole facts and history of the holding must be examined and the landlord must be content to discharge the burden of proof which the law has laid upon him. And if this be the conclusion justified by the equities of the case to which I have referred, is it not strengthened by the consideration that, according to the concurrent testimony of enquirers into the subject, the Behar tenant's rent, even 10 years ago, was in many places a rack-rent? Since then, population has increased, the competition for land has grown more intense, and as a natural consequence the agrarian situation has become more precarious. All these considerations point to the desirability of careful judicial examination before rents are fixed, and to the administrative necessity of giving the province rest and security by such a record of rights as the Government has now undertaken to effect.

The last statement which I have to notice in the second paragraph of the memorial is "that a further inducement was also held out to Your Memorialists that on the completion of the survey the Government would give to the zamindars by a summary procedure increased facilities for the collection of their rents." It is no doubt the case that in a speech delivered in the Governor General's Council on the 25th March 1892, on the amendment of the Bengal Court of Wards Act, Sir Charles Elliott spoke as follows :—

"There is a provision now in the Tenancy Act, under which rent suits below Rs. 50 may be tried summarily like a Small Cause Court suit. But this provision has not been put into force hitherto, because rent suits generally have turned, not merely on the question whether the rent had been paid or not, but on the question how much the rent really is, or whether rent is due at all. Whenever disputes of the sort have been cleared away, it seems probable that the provision referred to may be utilised, or even that some simpler procedure may be invented."

The Lieutenant-Governor then intended that the subject should be taken in hand at the earliest opportunity, and trusted that he "might be able to introduce a Bill of this kind." It was not, however, until the 17th September 1892 that Sir Charles Elliott found it possible to take any further steps in the matter, and in the official letter then written, great stress is laid on the fact that a summary procedure is only possible when "a regular survey and record of rights have been effected under the Tenancy Act, and the maintenance of the record is duly provided for." Gentlemen, I invite your special attention to these words: "When . . . the maintenance of the record is duly provided for." I am not aware that much progress has been made towards inventing the simpler procedure referred to in general terms by Sir Charles Elliott. It may be that that problem "passes the wit of man." In any case, however, I may remind you here that it was this very demand for a summary procedure for the recovery of rent which stirred into active life the discussion which ended in the passing of the Bengal Tenancy Act. For seven years that demand was examined from every conceivable point of view by the keenest intellects, not of Bengal alone, but of all India. Their answer to that demand was the Act as you have it now. I repeat, gentlemen, what Sir Charles Elliott has already practically said, that the only road to the summary recovery of arrears of rent lies through a regular survey and record of rights under the Tenancy Act and adequate maintenance of the record up to date.

Two enquiries are made in your memorial which call for a definite answer. You ask to be informed as to the intentions of the Bengal Government regarding the maintenance of the record of rights and the employment of the patwari on the survey.

Both of these points were, I think, fully dealt with in my speech in Darbar, and you can, I think, no longer have any doubt as to what is proposed. My intention is—and in this I have the support of the Governor-General in Council—to maintain the record. If you reject the patwari, and we can agree

on an efficient plan of maintenance independently of Regulation XII. of 1817, I shall propose to the Government of India to abolish that Regulation and release the patwari from Government control. If we cannot come to an agreement, I must only do what I can to protect you against yourselves and to secure the due maintenance of the record in the best interests of all concerned.

In regard to the right of the Government to employ patwaris on survey work, to which you refer in paragraphs 5 and 6 of the memorial, I am advised by the Law Officers of the Crown that beyond any doubt the Government has that power. I am aware that a contrary opinion has been given by eminent counsel; but I also know that the grounds on which the Government is proceeding, and on which the opinion of the Law Officers is based, were not placed before those gentlemen, who approached the question therefore at a disadvantage. I have no objection whatever to your seeing the entire Government case on this point. My wish is that our objects and the grounds of our action in this whole matter should be displayed and made public as completely as possible. The strength of the Government case lies in its being widely known and fully understood.

There remain only two matters which it seems necessary to notice at length. The first matter is your reference in paragraph 5 of the memorial to the circular of the Director of Surveys of 5th June 1893. That circular does not in some respects correctly represent my intention; and portions of it were cancelled shortly after it was issued. But reading the circular carefully—I hold it now in my hand—I cannot find that it contains the statement you allege, enjoining the retention of the patwaris as Government servants for the purpose of maintaining the record of rights. As a matter of fact, my plans for the maintenance of the record had not been matured when the circular was issued, and Colonel Sandeman, if he made such a statement, would have known my intention better than at the time I did myself.

The second matter I have to notice is your statement that the Tenancy Act makes no provision for maintaining the record of rights. On this point let me read you the following extract from a letter, dated 20th November 1884, addressed by the Government of India to the Government of Bengal:—"It is hardly necessary to remark that the value of the survey and the record of rights will be incommensurate with the cost unless an efficient staff of patwaris and supervisors is organised. . . . . If it be decided to commence operations in 1885 or 1886—and on this point the Government of India will expect to be advised hereafter by the Government of Bengal—His Excellency the Governor-General in Council trusts that no effort will be spared to obtain at an early date the requisite legal powers to organise the patwari staff, and that the work of organisation will be vigorously prosecuted."

It was in pursuance of those orders that the Bengal Government actively took up the question of patwari re-organisation. But the re-organisation of the patwari staff in Behar was from the beginning part and parcel of the scheme for amending the Rent law: and it always was intended that legislation on the patwari question should be undertaken as supplementary to legislation on the substantive Rent law. It is unnecessary for me to explain here why this intention has hitherto remained in abeyance: it will suffice to say that, until it is fulfilled, these provisions of the Tenancy Act, specially intended for the protection of the raiyats of Behar, will remain ineffectual. In these circumstances, gentlemen, you will not be surprised, nor, I trust, angry with me, if I am doubtful of your title to speak on this matter in the name of the raiyats of Behar, or to say that they are opposed to the survey and settlement. I am informed that they are, as a matter of fact, whenever they understand the matter, in favour of a settlement fairly conducted. I have even seen it stated in the public newspapers by Sir William Hudson himself, that they were willing to pay as much as one rupee per acre for it, while under arrangements they will, I hope, not have to pay a quarter of that amount.

Gentlemen, we are now face to face with the essential facts which underlie the whole burning question of the relation of landlord and tenants in Behar. Far more important to the raiyats is this question of the record of rights even than the recent change in the organic written law; for the written law, among

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an ignorant, struggling people, remains a dead letter—witness Act X. of 1859—unless executive action steps in to do for the people that which they cannot do for themselves. This is the justification of Chapter X. of the Tenancy Act, as it is of protective agrarian legislation wherever it has been undertaken. Gentlemen, I do entreat you to regard the question in a considerate and conciliatory spirit. I am here to discuss every point with you in a friendly and amicable way. I will do everything I can do within reason and the law to meet your wishes; and if only you will meet me in a similar spirit, as I feel confident you will, then I do think that between us we shall be able during the next few days to arrive at a reasonable understanding and a workable agreement on the matters that have to be settled between us. Gentlemen, I conclude by thanking you for giving me this opportunity of speaking my mind to you on these most important matters openly and frankly.

Enclosure 11 in No. 2.

Opinion of the HONOURABLE SIR G. H. P. EVANS, K.C.I.E., *on the position and duties of Patwaris.**

I HAVE had laid before me papers bearing on the position and duties of patwaris, which I had not before seen, and which throw much light on the subject. They consist of (1) correspondence between the Board and the Government of India and the Directors of the East India Company ranging from 1811 to 1824, and the reports of collectors during that period; (2) of the correspondence between the Local Government, the Board, and various collectors in 1880; (3) further information collected in 1893; and I have discussed with Mr. Finucane the nature of the duties the patwaris are now required to perform in respect of the present survey of Behar under the Tenancy Act. Upon these materials, it appears that the reform of the office of patwari sought to be effected by Regulation XII. of 1817 was connected with the restoration of the office of kanungo, and was to a great extent intended to provide the Government with such authentic information as to the area cultivated by each raiyat and the rent payable by him therefor in money and in kind and the amounts actually paid, as should enable the Government to protect the raiyats from oppression so far as practicable; and generally to provide the fullest information as to the area and tenure and nature of the lands in each village.

With this view the Board in 1819 prescribed a form of account by which the patwaris were to record the length, breadth, and area of each plot held by each raiyat in the villages and the rents payable for his holding, as well as many other particulars, and were held liable for the accuracy of this return. Strenuous efforts were made to have complete returns made by the patwaris and checked by the kanungos and kept as records. These efforts were continued with more or less, but generally with very indifferent, success, till 1824 or 1825, when the correspondence ceases.

The correspondence of 1880 shows that, though the system had apparently failed entirely in Bengal, it was still alive in Bihar, and that the returns prescribed by the Board of Revenue in 1876 (which are the same as now found in the Revenue Manual) were much the same as those originally prescribed in 1819, but that the registration of patwaris and the insistence on their returns being filed in the collector's office had fallen very generally into disuse. The conclusion come to was that the patwaris should be registered, and that the rules compelling them to keep the accounts should remain in force, but that the patwaris had so far become servants and rent collectors of the zamindars, and were so ignorant and corrupt that the accounts prepared by them were worthless and misleading, and that it was not worth while to attempt to enforce the duty of filing them yearly in the collector's office, and that things should be left as they were for the present.

In the course of this correspondence it was reported by several collectors in Behar that measuring land was one of the duties then performed by these patwaris

* Referred to in foot-note on p. 91 *supra*.

patwaris, but the collector of Saran did not mention this as one of their existing functions. It appears, however, from the report of the Settlement Officer in 1893 that the patwaris from Saran and Gaya who appeared before him stated that they had been in the habit of measuring land roughly with a luggi, but that they had never made maps.

On the whole history of the matter it appears that patwaris were compellable to measure the plots of the raiyats under order of the Board existing since 1819, and that to keep up the register showing the length, breadth, and area of each plot was one of their duties, though it has been little, if at all, enforced during the last 60 years by Government, and that this duty was imposed mainly to supply information of what land the raiyats paid rent for, and how much they paid for each bigha.

Their registers and accounts were apparently intended in 1817 to form the basis for some kind of record of rights as to all the land in the village. That the original object has lamentably failed is clear, but the patwaris remain legally liable to perform their original duties, though after so long a disuse and under present circumstances there are great practical difficulties in carrying out the original scheme through their agency.

I think it is made out that patwaris can be called on to make and file measurement khasras of the lands of the raiyats, and for the purpose to measure the lands in such manner as patwaris have been accustomed to do; that is, in the old native style with a luggi. I think also that if the Government desire some improved but still simple means of measurement to be substituted and adopted by them (not requiring scientific instruments or the education of a professional surveyor), they could in course of time effect such improvement in the accuracy of the measurements by the powers they have as to the appointment of patwaris and by encouraging them to adopt the new method.

I also think that the duties prescribed for them as to recording all mutations of tenants, &c., would enable the Government to make use of them for the purpose of keeping up the record of rights when made, though it does not appear that they could safely be entrusted with such duties or any duties out of which they could make money unless there were an efficient check upon them.

But though the duties of patwaris appear to me to be as above stated, and it is evident that the Government has much greater rights to demand services from them in the way of measurement and otherwise than it has been in the habit of exacting, yet there are great difficulties in the way of any attempt at utilising the existing patwaris in the manner proposed for the present survey of Behar under the Tenancy Act, viz.:—

(*a*) A fresh qualification for the office has to be introduced suddenly. For though, as explained by Mr. Finucane, the work required from them is comparatively simple, and does not involve their being able to make scientific maps as I had previously thought, yet it admittedly involves the acquisition of knowledge which neither they nor any of their predecessors have ever possessed. It is not, I consider, possible to force an existing body of officials, who are only subject to dismissal for neglect of duty or other just cause, to come away from their villages and attend classes for the acquisition of this new knowledge on pain of dismissal; nor is it possible to dismiss them if, having attended, they do not become proficient in the new art.

(*b*) This survey is an exceptional thing ordered once for all under the Tenancy Act of 1885, and if the existing body of patwaris, though able to, and compellable to, undertake measurements of raiyats' lands by the old method, are unfit to perform this special and unusual task which is demanded of them on this occasion, and which may never recur if the work is properly done and means taken for its being kept up, it is very difficult to hold that such a task is legally demandable from officials who admittedly are and always were unable to peform it. From the reports it appears that none

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can perform it without a course of instruction, and that many, if not most, are incapable of acquiring sufficient proficiency to be able to fulfil the requirements.

(*c*) It is noteworthy that they have hitherto had nothing to do with maps, though possibly, considering the very extended meaning given by the Board ever since 1819 to the words "registers" and "accounts," it might not be *ultra vires* for the Board to prescribe some simple form of map which it was within their power to prepare.

If the old patwaris are to be dismissed, it must be for some other reason than the non-acquisition of the knowledge necessary for the survey. Difficulties will arise as regards fresh appointments, the nomination being in the first instance with the zamindar, and the Government power of appointment arises only on failure to nominate or nomination of an unfit person.

Assuming the zamindar to be hostile and to set up the patwaris to fight the point and provide them with funds, difficult questions will have to be decided, and it will be possible to question the action of the Board in the civil courts, unless the Government are prepared to work the change gradually. This would involve immense delay in carrying out the survey.

The zamindars will have a grievance from the fact that the patwari is now in many estates the only rent collector, and although they may have no legal right to insist on his collecting rents, unless it was a customary duty in 1816, of which I find no evidence, yet as his whole time will be taken up first in learning and then in doing survey work for a considerable period, there will be a great outcry at the sudden loss of what by long use the zamindars have come to consider as a right to his services.

My final conclusions are that the Government have a right to the services of the patwaris for the purpose of ascertaining and recording facts connected with the villages such as would be recorded in the record of rights, and possibly such as would be required for census purposes, and that this right, though fallen into practical disuse, still exists legally. That the enforcement of the right by Government will involve a great change in the present relations of patwaris and zamindars. *That the Government is entitled, if they think fit, to employ patwaris to keep up the record of rights. That they are entitled to require the patwaris to give assistance and information in framing it and in ascertaining the identity and measuring the area of the various plots of land in the village to the extent of their ability, and in other matters.*

That the proposed scheme for their immediate utilisation for the survey now in progress is not practicable, and in any event bristles with difficulties legal and practical, which it is not easy to see our way through, unless the zamindars agree to it.

That if time were no object it might be possible in the course of years to secure a set of patwaris who might be so used. But that it is most probable that the experience of the past would be repeated, and that the patwari serving two masters would mainly serve the one who paid him and who was nearest to him and mainly affected his daily life.

G. H. P. Evans.

The 30th July 1893.

Enclosure 12 in No. 2.

Letter from Babu Ram Dhari Sahai, *Honorary Secretary, Tirhut Landholders' Association, dated the 21st August* 1893, *to the Secretary to the Government of Bengal, Revenue Department, forwarding two Resolutions of the Tirhut Landholders' Association.*

I am directed to have the honour to enclose herewith two Resolutions which have been passed by the members of the Tirhut Landholders' Association, with a request that you will be pleased to lay them before His Honour the Lieutenant Governor of Bengal, for His Honour's information.

Tirhut Landholders' Association, Muzaffarpur.

RESOLUTION I.

PROPOSED by Babu Parmeshwar Narayen Mahtha, seconded by Babu Ram Dhari Sahai, that the thanks of the zamindars of this district be communicated to the Honourable Sir A. P. MacDonnell, Officiating Lieutenant Governor of Bengal, for withdrawing his recent orders regarding the registration of patwaris in this district—an order which has given great relief to us at present.

RESOLUTION II.

PROPOSED by Babu Bhugwati Churn, seconded by Babu Vishnath Pershad Mahtha, that thanks be communicated to the various officers of the Government, who have spared no pains to apprise the Government of the inconvenience to which the zamindars would be put to by the registration of patwaris and its following consequences.

RAM DHARI SAHAI,
Honorary Secretary, Tirhut Landholders' Association.

Enclosure 13 in No. 2.

Letter No. 896T.—R., dated the 1st September 1893, from the Officiating Secretary to the Government of Bengal, Revenue Department, to the Honorary Secretary, Tirhut Landholders' Association.

I AM desired by the Officiating Lieutenant Governor to acknowledge and thank the Tirhut Landholders' Association for the copy of the resolutions adopted by that body in connection with the suspension of the registration of patwaris in Behar. The registration of patwaris was undertaken with two objects, namely, with the immediate object of reducing the costs of survey, and with the ultimate object of providing an agency for maintaining the record when the survey had been made. The zamindars were, however, averse to their patwaris being registered and employed on either duty, and preferred a scheme of maintenance through officers of a superior status, which had been submitted by the Lieutenant Governor as an alternative plan for their consideration.

In view of this preference, and of the reluctance of the zamindars to allow their patwaris to be brought under clear Government control, His Honour agreed to suspend the registration of patwaris and to propose the abolition of the Regulation XII. of 1817, should the alternative scheme for maintaining the record be legalised. He is glad to learn from the Resolution forwarded with your letter that this decision on mature consideration continues to be approved by the zamindars of Tirhut. These zamindars have already agreed to assist the Lieutenant Governor in reducing the cost of the survey by supplying unskilled labour free of cost, and His Honour is sure that this conciliatory spirit on the part of the Tirhut landholders will evidence itself in still further acts of helpfulness during the progress of the operations.

In conclusion, I am to say, with reference to the second Resolution, that the Tirhut Landholders' Association is labouring under a misapprehension of facts in attributing his Honour the Lieutenant Governor's action on this matter to information received from local officers. As a matter of fact, no information was received by Government which induced any change in the Lieutenant Governor's plans, or excited any doubt as to the suitability in the circumstances of the action taken under his Honour's orders.

Enclosure 14 in No. 2.

*Joint Memorial addressed to Her Majesty's Secretary of State for India in Council by the British Indian Association, the Behar Landholders' Association, the Bhagalpur Landholders' Association, and the Zamindari Punchayet, and the Indian Property Association.**

THAT Your Memorialists most respectfully desire to bring to Your Lordships' notice the strong objections which prevail to the cadastral survey now being proceeded with in Behar.

2. That various memorials were presented to the Government of Bengal, protesting against the grievance of this then proposed survey before it was commenced, but Your Memorialists regret to state that such memorials have proved entirely ineffectual in obtaining redress.

3. That, after the rejection of these memorials, Your Memorialists, on the 15th September last, presented a joint memorial, protesting against such proposed survey, to the Government of Bengal, for transmission to the Government of India. The Government of India rejected the prayer of Your Memorialists, under orders dated 7th December 1892, but these orders were not communicated to Your Memorialists by the Government of Bengal till the 3rd February.

4. The first information given to the public regarding the contemplated survey is contained in a Resolution by the Lieutenant Governor, which is dated the 9th November 1891, and was published in the *Calcutta Gazette* of the 18th November 1891. In that Resolution it is stated that "the four districts of the Patna Division which lie north of the River Ganges" are to be brought under the operation of the survey, and that seven-eighths of the expenses of this survey are to be paid by the zamindars and the raiyats, the remaining one-eighth of the expense being charged to the Government.

5. Your Memorialists cannot but think—as, indeed, the Board of Revenue also thought—that, before so heavy a burden was imposed upon the landed interests of Behar, an opportunity should have been given to the landholders and their tenants of stating their objections to the proposed scheme, and Your Memorialists regard it as a matter of hardship, and of just complaint, that they and all other persons interested were kept in complete ignorance of the proposed survey until the papers had been placed before Your Lordship's predecessor for sanction, with the result that the sanction of Your Lordship's predecessor was obtained without his having had the advantage of hearing both sides of the question.

6. The Lieutenant Governor, in directing this survey, purports to be acting under provisions of Section 101, Sub-section (1) of the Bengal Tenancy Act. Now Section 101 of the Bengal Tenancy Act is as follows:—

"(1) The Local Government may in any case, with the previous sanction of the Governor General in Council, and may, if it thinks fit, without such sanction in any of the cases next hereinafter mentioned, make an order directing that the survey be made, and a record of right be prepared, in respect of the lands in a local area by a Revenue Officer.

(2) The cases in which an order may be made under this section, without the previous sanction of the Governor General in Council, are the following (namely):—

(*a*) Where the landlord, or a large proportion of the landlords or of the tenants, applies for such an order and deposits, or gives security for such amount, for the payment of expenses, as the Local Government directs.

(*b*) Where the preparation of such a record is calculated to settle or avert a serious dispute existing, or likely to arise, between the tenants and their landlords generally.

(*c*) Where the local area is comprised in a state or tenure which belongs to, or is managed by, the Government or the Court of Wards.

(*d*) Where

* Forwarded with Letter from Government of India to the Secretary of State, No. 80 (Revenue), dated 8th November 1893.

(*d*) Where a settlement of revenue is being made in respect of the local area.

(3) A notification in Official Gazette of an order under this section shall be conclusive evidence that the order has been duly made."

7. The fact that the sanction of the Government of India to this survey has been obtained shows that the Government of Bengal are aware that they are not entitled to take action under Sub-section (2) of Section 101. Action has accordingly been taken under Sub-section (1) of Section 101, but Your Memoralists most respectfully urge that Sub-section (1) also does not warrant the exercise by Government of the power of ordering a survey in the present case, and that any survey proceedings thereunder are, in this instance, *ultra vires* and illegal for the following reasons:—

The provisions of the section are expressly limited to the survey of a "local area" only, and the survey of a whole Province, or of four entire districts of a Province, can, with no expansion of language, be described as the survey of a "local area." Your Memorialists respectfully urge that the expression "local area" in the Act must necessarily mean a limited area presenting some special features, as is the case with the local areas described in Sub-section (2), Clauses *a*, *b*, *c*, and *d*. It must, in other words, be a "local area" in which, though none of the conditions mentioned in Sub-section (2), Clauses *a*, *b*, *c*, and *d*, may exist, some special state of things not in existence in other local areas of the Province is to be found. It is clear that the words "in any case," in Section 101, must have the limitation contended for by Your Memorialists. It must be a "case" falling within the scope of the Act as defined in its preamble. Your Memorialists submit the more confidently that the present survey could not have been intended by the section in question, as it occurs in an Act that deals only with the respective rights of landlords and tenants within the territories under the administration of the Lieutenant Governor of Bengal. Had it been the intention of the Legislature to empower the Executive to make a survey of the whole Province for whatever reason the Executive might think such survey necessary, nothing would have been easier, or, considering the nature of all the rest of the Act, more natural, than to have used language which would have warranted such a survey. With Section 101 framed as it actually is, Your Memorialists submit that it is impossible to direct a survey of the vast extent of country officially described as "the four districts of the Patna Division which lie north of the River Ganges" as being one of the "local areas" dealt with by that section. Had, moreover, Section 101, with its express limitation of "local area," been intended to apply to a Government survey of a whole province, or of the greater part of a province, provision would have been made in the Act for maintaining and keeping up to date the records of such survey. But no such provision is made. The Legislature clearly intended that the proceedings should be purely judicial proceedings between the zamindars and their raiyats, and that the record of the proceedings, when completed, with the necessary appeals to the judicial tribunals, should be treated as other judicial records in litigation between private parties.

It is also worthy of observation that since Your Memorialists submitted their memorial to the Government of India on the 15th of September last the Government of Bengal have attempted to escape from the limitation imposed by the section by issuing a long series of notifications, under each of which operations are directed in respect of only a small portion of the area which the Lieutenant Governor has announced to be the subject-matter of the present survey operations. But Your Memorialists submit that if it is *ultra vires* of the Government to direct the cadastral survey of four entire districts of a province by one notification, it is equally illegal to effect the same purpose by issuing piecemeal a number of notifications covering the entire area of the four districts. The question is, is it the intention of Government cadastrally to survey the four districts; if so, it makes no difference whether this object is effected by one notification or by a hundred notifications.

The Bengal Tenancy Act (Section 101, Sub-section 2*a*) provides that either the landlords or the tenants can apply for a survey under the Act. But, in the present instance, neither the landlords nor the tenants have applied for a survey.

survey. On the contrary, both the landlords and the raiyats have petitioned against the survey, well knowing the harassment and expense to which a survey would expose them. The present survey has been forced upon them by His Honour the Lieutenant Governor of Bengal, and both the zamindars and the raiyats say, why should they be called upon to pay for a survey which has been undertaken against their express wishes. The Act gives both zamindars and raiyats an option to obtain a survey if they desire it, and the Act then provides for the payment of the expenses on such application. But it is unreasonable to expect that either the zamindars or raiyats should be called upon to pay for a survey to which both are opposed. If, therefore, your Lordship should unfortunately be of opinion that the present survey proceedings should be continued, notwithstanding the protest of your Memorialists, then it seems to your Memorialists only reasonable that your Lordship should direct that the Government of India should bear the whole of the expenses.

The Lieutenant-Governor, in the 8th paragraph of his Resolution of the 9th November 1891, says that this survey-settlement is an absolute necessity "if administration is to be conducted with complete and accurate knowledge of economic facts, if famine is to be successfully combated when it comes, and if the relations of landlords and tenants are to be put on a secure and definite basis by the authoritative registration of areas held and rents fixed." Your Lordship will observe from the above extract that the objects which His Honour has in view in making the present survey and settlement, lie altogether outside the scope of the Bengal Tenancy Act. The Bengal Tenancy Act deals simply with the relations between landlords and tenants. It is not concerned with administrative knowledge of economic facts, or with the prevention of famines, or with placing on an ideally secure and definite, or a supposed ideally secure and definite basis, the relations between landlords and tenants, where no question bearing upon them has arisen requiring the intervention of the regular Courts or of special Tribunals under the provisions of the Bengal Tenancy Act. It is a well-settled principle of law that all charges upon the subject must be imposed by clear and unambiguous language, and that he is not to be taxed unless the language of the Act clearly imposes the obligation, but there is nothing in this Act which justifies the supposition that the expense of a survey for State purposes, as is the one now in question, shall be borne by the zamindars and raiyats. If the survey is required for administrative purposes, or to enable the Government to deal successfully with famines, these are matters of Imperial interest, and should be paid for out of the general revenues of the State. The Bengal Tenancy Act is not concerned with such objects, and when the Legislature provided that the expense of surveys made under that Act should be borne by the zamindars and raiyats, they certainly could not have intended that the zamindars and raiyats should pay for a survey made for administrative purposes, or purposes not falling within the scope of that Act, which deals only with the respective rights of landlord and tenant. Nor is there anything in the Act which contemplates that a survey is to be made where no question affecting those rights arises between a zamindar and his raiyats. The Executive in India, no less than the Executive elsewhere, is bound to conform to the recognized rule of construction that a discretionary power cannot be exercised except for special and substantial reasons, and for objects within the scope and spirit of the Act conferring such power. Your Memorialists have, as they submit, shown that the objects of the present survey-settlement are not within the scope and spirit of the Bengal Tenancy Act, and they equally with the Board of Revenue have failed to discover either from the official publications on the subject, or from any other source, the special and substantial reasons for the survey of North Behar, or for that survey of the whole Province of Behar of which the present survey avowedly is only a part. In whatever view, then, the present settlement proceedings are contemplated, whether with reference to the words "local area" or the general scope of the Act itself, they cannot, as your Memorialists contend, be supported by any section of the Bengal Tenancy Act.

8. Apart from the question of legality already dealt with, your Memorialists most respectfully submit that a momentous measure, such as the cadastral survey of a large portion of a Province, imposing heavy land taxation, ought not to be undertaken without special legislative sanction; in which case the

persons upon whom this taxation will fall would have an opportunity of urging their objections to the measure before the Legislative Council. The Council then has an ample opportunity of considering the policy of the measure and of weighing the objections to it, and then, if satisfied that the proposed measure is necessary and expedient, it is able to determine the manner in which the expenses of the survey should be defrayed.

9. Your Lordship is doubtless aware that in all other parts of India, when a cadastral survey has been undertaken, the whole expense of the survey has been borne by the Government. The survey of a Province in India, as in England, has always been a charge upon the general revenues of the country. The survey of the North-Western Provinces is a case in point. The districts included in the Benares Division of the North-Western Provinces are permanently settled. The zamindars in these districts are the proprietors of the land, exactly as they are in Behar and Bengal. When, however, these districts were surveyed, the whole expense of the survey was borne by the Government. No separate cess or tax was imposed upon the zamindars or raiyats. To impose therefore upon the zamindars and raiyats of Behar seven-eighths of the expenses of the survey (a survey, too, to which they are strongly opposed, and which they regard as oppressive, harassing, and unnecessary), instead of defraying those expenses from the general revenues of the country, is subjecting your Memorialists to a burden which no landholders in any other part of India have borne; and that, too, by a mere Executive order, and not by the authority of a special enactment passed in due form by the Legislative Council.

10. In the Resolution of His Honour the Lieutenant Governor of the 9th November 1891, reference is made to an experimental survey which was undertaken by Sir Steuart Bayley in the district of Muzaffarpur. But there is an essential difference between that survey and the proposed cadastral survey. In that survey, as in the case of the survey of the permanently settled districts of the North-Western Provinces, the whole of the expenses were borne by the Government. In the proposed survey, practically, the whole of the burthen of paying for the survey is to be imposed upon the zamindars and raiyats.

Your Lordship's predecessor, in the 8th paragraph of his Despatch, dated 24th December 1891, has in part anticipated your Memorialists' objections in the following passage:—"Although in the permanently-settled districts of the Benares Division the landed classes were not called upon to pay directly for the recent re-survey and record of rights, it must be remembered that one-half of the costs of these operations was defrayed from the unexpended balance of a special fund contributed by the landholders. The other half was paid from the general treasury." Your Memorialists are not aware what the special fund alluded to was, but, if this fund was contributed by the landholders for a special purpose, it is difficult to understand how the Government of the North-Western Provinces could have converted it to another purpose, without being, at least technically, guilty of a breach of trust. But, even after appropriating this fund, the Government paid half of the expenses of the survey and not merely one-eighth, as proposed by the Government of Bengal.

11. Your Lordship may not perhaps be aware that it is customary for every zamindar to make a survey and settlement of his estate, whenever it is found necessary. Some of the largest estates in Behar have been surveyed and settled by Government officers. The cost of these surveys has been very great. In one of the large estates of Behar, the cost of the survey and settlement carried out by Government officers exceeded six lakhs of rupees. It is difficult to conceive any measure that would work more oppressively and inequitably than that, in such cases, an unwilling landholder should be forced to submit to bear the expense of a second survey for purely administrative purposes. In his Resolution of 9th November 1891, His Honour the Lieutenant Governor (paragraph 11) remarks as follows:—

"The objects of the cadastral survey and settlement of Behar are to obtain an accurate record:—

"(1) Of the area and situation of all villages and estates, and of each raiyat's holding within an estate, and

"(2) Of the status of every one who has rights in the land and of the rent paid by each raiyat and tenure-holder.

"In

"In other words, the intention is to carry out accurately, what every zamindar is understood to attempt to carry out more or less accurately, but often fails in doing."

But, if both zamindars and raiyats are satisfied with the accuracy of the survey made by the zamindars, a further survey appears to your Memorialists as gratuitous and oppressive. Neither zamindars nor raiyats have asked for, or desire, a new survey, but if the Government, for purposes of its own, wishes for a more accurate survey than the zamindars have themselves made, it is surely only reasonable and fair that the costs of the survey should be borne by the Government.

12. Your Memorialists would next call your Lordship's attention to the estimated cost of the survey. In his Resolution of the 9th November 1891, His Honour the Lieutenant-Governor calculates that the actual expenses of the survey, apart of course from the expenses of litigation and sums exacted by the survey amins or spent in watching them, will average 8 annas an acre. The cost of Mr. Finucane's experimental survey of 413 square miles was nearly 9 annas an acre, and the cost of a later survey of 1,208,680 acres was 11 annas an acre. Even calculating the survey expenses at 9 annas an acre, the total outlay necessary for the survey of 44,192 square miles of Behar will be nearly 1½ millions sterling. The Province is admittedly suffering at the present time from the effects of the recent general failure of the crops, which was so grievous that many landlords were obliged to suspend the collection of rents. In the present impoverished state of the Province it is therefore absolutely impossible that the raiyats, or even many of the zamindars, can meet the expenses of the survey, calculated though it be at the Lieutenant Governor's low estimate of 8 annas an acre, with regard to which the Board of Revenue have remarked that "it would certainly not be prudent to estimate a lower rate." To all zamindars and raiyats this would mean a tand-tax of a very severe character; to very many it would mean absolute impoverishment; and, in some cases, even without the indirect expenses hereafter referred to, actual ruin.

13. Your Memorialists would also point out that it appears from the Return ordered by the House of Commons to be printed on the 13th May of last year, that the District Officers whose opinions have been published are far from sharing the views of the Lieutenant-Governor, whose connection with the Province is of a very recent date. Leaving out of account the Settlement Officer, Mr. Collin, who naturally is biased in favour of the survey, the only District Officer who would seem to have favoured the idea of this present survey, with perhaps the exception of Mr. Beadon, was Mr. Boxwell, the late Commissioner of Patna. Under these circumstances, your Memorialists feel that it is unnecessary for them to do more than point out that chief among the official opponents of the measure is Mr. Halliday, who was then a member of the Board of Revenue, and had been for many years Commissioner of Patna, and whose authority to speak on all matters concerning Behar was frankly acknowledged by the Lieutenant Governor himself. If, however, the names of other opponents of a general cadastral survey are required, your Memorialists would beg to refer to those of Mr. Cotton, then acting as Commissioner of a Division and now Chief Secretary to the Government of Bengal, Lord Ulick Browne, then Commissioner of the Rajshahi Division, Mr. Barlow, then Commissioner of the Bhagalpur Division, and Mr. John Beames, one of the greatest authorities on revenue matters in Bengal, who was then Commissioner of the Burdwan Division. Your Memorialists would urge this decisively unfriendly attitude of the District Officers as an additional grave objection to the general survey now in progress in Behar.

But your Memorialists' case does not rest here. From the voluminous papers which have been published by order of the House of Commons, it is evident that the zamindars and raiyats, who are to bear seven-eighths of the expenses of this survey, have never been consulted. As the Board of Revenue pointed out, the classes who alone are interested in the survey, and who have to pay for the survey, have been completely ignored. They were not even aware that such a measure was in contemplation until the sanction of the Secretary of State had been obtained. His Honour the Lieutenant Governor professes to act upon official opinion, but, even if official opinion had been unanimously in favour of the survey, the important question arises, is a heavy

burden of taxation to be imposed on the agricultural community merely on official opinion, in a Province where there is a legislative Council, and where no burden can be imposed on the subject without legislative sanction. Legislative Councils are useless if they are not to consider such important questions as these.

14. Your Memorialists would further bring to your Lordship's notice that the direct cost already dealt with is very far from representing the total cost of the survey to the zamindars and raiyats. The present settlement proceedings are not likely to escape the common lot of their kind, and they are certain to give rise to grievous litigation and great ill-feeling between landlords and tenants. There are, and must inevitably be, occasional disputes between landlords and tenants in most estates, but these disputes are gradually adjusted either amicably or by the action of the courts. The avowed object of the present settlement proceedings is to decide these disputes once for all. Now, if these proceedings merely resulted in the raising and settlement at the same time only of all those real disputes which probably might have arisen in the course of many years, it would be no light matter, even for the wealthiest zamindars, to have to meet in one year the whole expense of this extraordinary volume of litigation, above all at a time when costly survey proceedings were going on. It is, however, notorious that, in addition to such disputes, both parties are sure to advance numerous fictitious or obsolete claims, which otherwise would never have seen the light. In estimating the costs of this survey, His Honour the Lieutenant Governor unfortunately has not taken into account the crushing cost and harassment of this abnormal litigation to both the zamindars and the raiyats, and has intimated that, in his opinion, your Memorialists' fears on this point are exaggerated. But in justification of their apprehensions, your Memorialists feel that it is not necessary to go further into detail than to refer to the official accounts of the survey-settlement of the Srinagar estate, given in the Lieutenant Governor's Resolution of the 10th December 1891. A great part of that estate is situated in the Purnea district, which is the most thinly populated district in Behar, and consequently the one likely to give rise to the smallest amount of litigation, yet it appears from the official figures that, in the survey of that single estate, 20,000 petitions of objection against the entries in the record were filed and considered, while 3,852 suits were instituted, more than two-thirds of which came to trial and had to be judicially decided, and 338 of which were taken on appeal from such decisions to the superior courts. This, too, as it would seem from a letter of the Board of Revenue, dated the 6th May 1889, took place in spite of litigation so considerable as to deserve special mention having fortunately been terminated by a compromise. It is, however, only wasting your Lordship's time to give illustrations of so notorious and natural a fact as that, when a survey-settlement is in progress, the zamindars and their raiyats invariably assume an attitude of hostility towards each other and to all their neighbours and put forward claims which, in ordinary times, would never be advanced.

Your Memorialists would further point out that these disputes will not be tried in the ordinary courts of the land, which are well-known and trusted by the people, but must be heard and determined by Revenue Officers, and on appeal by special courts, whose decisions for obvious reasons will not be received with the same respect as those of the ordinary civil tribunals, and that, however valuable the interests involved in a case may be, the High Court will not be able to review the Settlement Officers' decisions except in second appeals, in which no controverted questions of fact, but only questions of law, can be raised before the Court.

15. Another reason for the apprehension with which both zamindars and raiyats regard this survey is that they will become the prey of a notoriously untrustworthy body of officials, whose exactions will impoverish the poorer amongst them, at the same time that their dishonesty will compel the zamindars to keep up special establishments for the sole purpose of watching their proceedings, and, what is most serious of all, will considerably detract—to use no stronger term—from the value of that survey-record, which, according to the Board of Revenue, ought, if prepared at all, to be distinguished by a high degree of accuracy in the case of a developed and advanced province like Behar. Even the Lieutenant Governor, in a speech delivered

delivered by him at Bhagulpur in support of the survey, was constrained to admit, as the result of his long experience of India, and of the customs and habits of certain classes of subordinate officials, that it was impossible to rely on the absolute integrity of the amins deputed to make the survey, and that he was not prepared to deny the possibility of illegal demands being preferred and bribes taken by these unscrupulous minor officials. This admission alone, your Memorialists would urge, constitutes an unanswerable objection to the proposed survey, which certainly ought not to be undertaken unless the Government is in a position to guarantee the integrity and trustworthiness of the agency it employs. To turn loose upon the country an army of underpaid and unscrupulous amins is one of the greatest visitations which could be inflicted upon an agricultural community.

16. Your Lordship's predecessor, in sanctioniug this survey, seems to have been under the impression that a survey-settlement will be welcome and beneficial, at any rate to the raiyats. On this point also the survey of the Srinagar estate throws valuable light. The raiyats are rarely able to make their desires and grievances known in the ordinary way, but in this case, as in the case of former surveys, the raiyats were able to show, and did show, their dislike to the scheme by active opposition, and, in the last resort, by sullen abstention. Nor indeed was their attitude unreasonable, for that survey was attended by what, according to His Honour the Lieutenant-Governor, are the general results of survey-settlement operation, namely an increase—slight, no doubt, but still an increase—in their rents, and a fuller collection of the same than had ever been dreamt of by the zamindar before the complete ascertainment of his rights enabled him to exact the uttermost farthing. Your Memorialists feel that it is unnecessary to dwell further on this point, as the Lieutenant-Governor himself in his resolution of the 9th November 1891 (paragraph 13) stated that this increase in rental was the ordinary outcome of such surveys, and gave the landlords good value for the outlay they had to incur.

17. In his Resolution of the 9th November 1891, His Honour the Lieutenant-Governor has not stated what agency he intends to employ to maintain the survey-records when finished, and whether the zamindars and raiyats are to pay for the expense of this agency, and, if so, what additional burden will be thrown upon them. It certainly appears from His Honour's Resolution (concluding portion of paragraph 3) that the maintenance of the survey-record is to be a charge on the zamindars and raiyats. But Section 114 of the Bengal Tenancy Act merely provides for the actual expense of a survey made under Section 101 of that Act; it makes no provision for charging the zamindars and raiyats with the maintenance of the survey-record, when the survey operations have been concluded; and indeed it is quite clear from the official papers printed under the orders of the House of Commons that the Government are aware that the maintenance of the record is impossible without further legislation. Mr. Boxwell even admitted that, with the existing machinery, Government could only do mischief if they attempted to keep the record up to date, and the Government do not seem to have solved the problem of establishing a satisfactory machinery. It is only fair to the zamindars and raiyats that the intentions of the Government upon this point should be clearly understood. The Government of India stated in their despatch to your Lordship, dated the 4th May 1886, that "an elaborate survey and record of rights are pure waste of money, unless due provision is made for keeping the information they furnish up to date." In the face of this deliberate opinion it seems strange that the Government of India should have sanctioned the commencement of the survey before proper arrangements had been made by the Lieutenant-Governor for keeping up the survey-records. The Board of Revenue, the highest revenue authority in the Province, shares the views of the Government of India. In their report of the 28th May 1892, they write as follows: "It must be conceded that the advantages" resulting from a general survey "would be greatly reduced if no provision is made for the maintenance of the records after the completion of the survey; and the Board are not prepared to agree with those who think that even in the absence of such provision it would be worth while to carry out the survey. In their opinion the survey should not be undertaken unless arrangements are made to

preclude the necessity for a fresh survey anywhere in the Division for an indefinite period. The vast expense involved should be incurred once for all." But, up to the present time, no arrangement for maintaining the survey-record has been made, and it is impossible that any arrangements can be made without fresh legislation. If the survey-records are to be maintained, the Legislature must provide the machinery, for the existing law makes no provision for maintaining the record when completed. But if the Legislature, on an application being made to it, refuses to provide this machinery, the whole of the present harrassing and ruinously expensive proceedings will be rendered absolutely useless. This seems to your Memorialists a conclusive argument for stopping the proceedings until the necessary legislative sanction has been obtained. Should your Lordship be of opinion, in spite of your Memorialists' representations, to direct the continuance of the present proceedings, your Memorialists would ask that the Lieutenant-Governor be directed to obtain the necessary legislative sanction before proceeding further in the matter.

18. There is but one point more to which your Memorialists desire to refer. It appears from his speeches and Resolution that the Lieutenant-Governor is imposing this survey upon the unwilling zamindars and raiyats as a sort of compulsory benevolence, which he expects will operate at some remote date for their mutual advantages, but he has, as already pointed out, laid special stress on the benefits which the zamindars will derive from the cadastral survey—benefits which, as your Lordship will have seen, cannot possibly be regarded as such from the standpoint of the raiyats. Your Lordship's predecessor, however, seems to have approved the survey as being mainly, if not solely, a measure of relief for the raiyats. This your Memorialists respectfully submit that they have shown to be an error, but, in any event, they would further urge this extraordinary divergence of the views of your Lordship's predecessor and the Government of Bengal as an emphasised argument for stopping the survey. They press this argument all the more especially, as they are fully convinced—and they address your Lordship as experts—that neither the view of the Lieutenant-Governor, nor that of the late Secretary of State, will be justified by results. So far from being an act of relief for the raiyats, it will operate in exactly the opposite direction—and, so far from it proving a measure of utility and advantage to both zamindars and raiyats, it will, on the contrary, be felt by all classes interested in land as a crushing and disastrous measure of gratuitous and wholly unnecessary penal exaction. Had there been any countervailing advantage to the State, your Memorialists would have regarded the proposed survey with less dissatisfaction. But, whilst the landholders and the tenants will be subjected to heavy cost, the State will gain nothing. One or at the most two District Officers in the Patna Division seem to have desired this survey. The Board of Revenue were consistently opposed to it. No one outside the official world has called for it. The whole native Indian community and every organ of public opinion in the Lower Provinces, whether Indian or European, without distinction of political creed, have declared themselves opposed to the scheme, and your Memorialists would strongly urge your Lordship not to allow the infliction upon large classes of Her Majesty's loyal subjects of a measure which is regarded by them as of so oppressive a character and which is so utterly devoid of advantage—political or fiscal—to the State.

Your Memorialists have now placed before your Lordship some of the many reasons which induce them to believe that the cadastral survey in North Behar will be both illegal and inexpedient, and will be felt as a grievous burden by all classes connected with the land, whether as proprietors or as cultivators, and they would therefore respectfully pray your Lordship to direct the immediate abandonment of this survey.

And your Memorialists, as in duty bound, will ever pray, &c.

Enclosure 15 in No. 2.

Minute by MR. HENRY COLEBROOKE, *Member of the Board of Revenue, dated November* 1814.

ON the subject of the reference of Government contained in the Chief Secretary's letter of 21st ultimo, I wish to record my sentiments previous to taking leave of the Board, although the many avocations incident to my approaching departure from India render it impracticable for me to do so as fully and with such explanation of the grounds of my opinion as I should have been desirous of doing if time permitted.

I have no hesitation in saying that I am entirely convinced, after the experience of more than 20 years, that the abolition of the office of kanungo was a radical error in the Code of Regulations framed at the close of Lord Cornwallis' Government, no office of registry and record calculated to supply its place being then substituted in its room. The regulations in question did, indeed, provide for the formation of certain registers of land by officers of the revenue, which, it seems to have been supposed, would collect and preserve all information which Government might have occasion for. The expectation entertained from these and from the further registry enjoined by a subsequent regulation have been entirely disappointed. It must be acknowledged they were ill-devised; and they have also been very imperfectly kept; and those which have been executed are of little utility. In every view, therefore, no doubt can now, I conceive, remain as to the expediency of rescinding all the regulations concerning them, and of only requiring from the revenue officers an annual statement in the manner of an account settlement, readily prepared in a simple form.

But had the proposed registers been more practicable, and been actually and regularly prepared in the prescribed form and within the enjoined period, and were they even effectual for purposes that concern the special interests of Government, still they were totally inapplicable to supply the kanungo's place in regard to such of his functions as concerned individuals and as affected their private interests. That point in particular which has been brought under the notice of Government, and is the subject of the present reference to this Board, is an instance conspicuous and important, as it has led to consequences affecting more than one department of the Administration, and to evils which urgently call for remedy.

At the period of the decennial settlements, subsequently declared permanent, the rights of zamindars and raiyats, as well in relation to Government as to each other, underwent much discussion, of which a great portion is to be found recorded on the proceedings of this Board. Among many important points not unconnected with the present subject, one especially being immediate relation to it, which was then indistinctly admitted, was that certain classes of subordinate tenants, and chiefly those denominated dependent talukdars and khodkasht or chupurbund raiyats, possessed certain rights and immunities, which it was just and expedient to uphold, but for which end (the zamindar's property in the soil being recognised, and he being permanently interposed between the Government and the raiyat) it was become necessary to make special provision for the security of subordinate tenures and maintenance of the rights of the tenants. With this view rules were framed, which were introduced into the amended Code of Regulations for the decennial settlements, from 52nd to 71st Articles of the Code, passed on 23rd November 1791 and re-enacted with other clauses interspersed in them in 51st and following sections of Regulation 8 of 1793.

At the date of this re-enactment of those rules, the permanency of the settlements and assessments of the land revenue having been in the meantime proclaimed, it was thought necessary to make particular provision for the protection of the resources of the public revenue from any permanent diminution through the improvidence of the landholders; and for this purpose chiefly a regulation was than passed (44 of 1793) restricting the zamindars from granting pattas or leases, or otherwise entering into engagements fixing the payments of their tenants, for any period exceeding ten years, and declaring all engagements

between the zamindar or landholder and the tenants, however strictly conformable to regulation, void and cancelled from the day of sale, in the event of the lands being sold by public sale for the discharge of arrears of assessment due by the zamindar, at the same time providing that the purchaser should be at liberty to collect from the tenants whatever the former landholder would have been entitled to demand according to the established usage and rates of the pargana or local division, had the engagements so cancelled never existed. It was subsequently declared by Regulation 4, 1794, that tenants whose pattas might be cancelled or might otherwise determine should not be required to take new pattas at higher rates than the established rates of the pargana for lands of the same quality and description, but should be entitled to have pattas renewed at the established rates.

When it is recollected how large a proportion of the lands of Bengal changed masters in a few following years, it will be easily conceived how prodigiously numerous must have been the cases in which engagements between landlord and tenant were annulled by sales for arrears due by the landlord to Government.

Other clauses of the same regulation last cited show that extreme difficulty had been already experienced in the adjustment of the land rents between the zamindar and raiyats under the previous rules of the permanent settlement, which entitled the tenants to receive pattas at the established rates of the pargana. Yet not only were no means devised for arranging and preserving a record of those rates and of the rules by which they were regulated, but an existing institution, the only one in which information could be then found and might be expected to be preserved, was unrelentingly abolished. It cannot be wondered that the consequence should have been, as is now generally acknowledged, that (with rare exceptions, in which, owing to special circumstances, a record of the rates exists in the collector's office, and of course with the exception of Benares and the ceded and conquered provinces, where a reformed sarishta founded on the kanungo's office has been kept up) the courts of justice which are by regulation required to decide according to established pargana rates all disputes that arise between the raiyats and their landlords regarding the rates of the pattas which they are entitled to are unable to procure any evidence of those rates or any other satisfactory information to guide their decisions. Consequently the provisions contained in the general regulations for the permanent settlements designed for the protection of the rights of the raiyats or tenants are rendered wholly nugatory, and it has been repeatedly urged by many of the most judicious officers who witness the practical operation of the existing laws through the country, as it is now urged by Mr. Cornish, that it would be better for the tenants to declare them destitute of all immunities and of any right but such as may be specifically conveyed to them by the express terms of the engagements which they may be able to arrange with their landlords, rather than to suffer them to be misled by a vain confidence in supposed or acknowledged rights in which the courts of justice for want of definite information are unable effectually to support them. And certainly there appears to be no complete remedy, but either the sweeping one of abrogating the illusory privileges of the tenantry, or the arduous task of rendering their undoubted rights distinct and palpable, and furnishing the means of upholding them by now doing what should have been done in the first instance for the purpose of ascertaining and preserving the rules by which subordinate tenures should in the various parts of the country be regulated according to ancient and established usage as it subsisted or was understood at the period of the decennial settlement.

There can hardly be any hesitation as to the choice in this alternative. Entertaining, however, but a slender hope of the adequate accomplishment of the latter object, which is now become from lapse of time difficult of attainment, I proposed some time since a palliative remedy, which was adopted in Regulation 5 of 1812, but which, I fear, is but an insufficient relief of a serious and inveterate evil, more especially as the remedy provided applies only to individual cases as they arise, and does not operate with much effect to obviate future recurrence of disputes between other individuals.

I am disposed therefore to recommend, late as it is, that measures should be taken for the re-establishment of fixed rules, as nearly conformable to the anciently

anciently established ones as may be yet practicable, to regulate distinctly and definitely the relative rights of the landlord and the tenantry.

Section 8, Clause 1.

The power of making laws for the protection and welfare of the tenants in the several classes of dependant talukdars, raiyats, and other cultivators of the soil was expressly reserved to Government by an article of a proclamation enacted into Regulation 1 of 1793, and rules with correspondent rates may be sanctioned by Government in prosecution of those measures, and in virtue of that power, without any apprehension of violating faith, if they should differ in some degree from the ancient usage, under the difficulty which must now attend the research, and which will impede a perfectly exact ascertainment of it. Still, however, it is due to all interested parties that the best practicable means should be used to make the ascertainment as perfect as it is capable of being rendered.

But if Government should be unwilling to interpose its legislative authority for the purpose of furnishing clear and definite rules, by which the relative rights of zamindar and raiyat may be determined, and which would close an abundant source of mutual grievance and injury, and consequent disputes and litigation, the next best measure is to do what is yet practicable towards collecting and preserving such evidence and information as can be yet recovered; and placing it where persons having an interest therein may inform themselves concerning the existing evidence of their rights; and where courts of justice, when called upon to decide such questions, may find the information requisite to their investigation of the matter.

In either view or for either purpose the re-establishment of the kanungo sarishta or the institution of some analogous office of registry and record appears highly expedient. It would materially assist the recent as well as the earlier enactments of the regulations designed for the protection of the tenant; it would greatly assist the adjustment of numerous disputes of every sort between landlord and tenant which actually arise, and would sensibly tend either to obviate their occurrence, or at least to accommodate them at an early moment, perhaps without previous recourse of either party to a law-suit. But the most important of the objects for which the re-establishment of the office is desirable, no doubt, is the retrieval of a knowledge of these rules and rates, by which all questions between zamindars and tenants are by Regulation to be determined, and without which the relative interests of those parties can no way be settled, unless Government, as before suggested, will enter upon the task of fixing them by fresh enactments of law.

If it be indeed practicable to retrieve the requisite information by any means, it is most likely to be done through an office instituted on the basis of that in which formerly it was expected to be recorded and preserved. Such of the records of the ancient sarishta as yet exist would of course be transferred to the revised office; and the fittest among the persons formerly employed in it would naturally be engaged at the re-establishment of it. Their recollection, or the means of inquiry which they would possess, would be most promptly serviceable to the recovery of such written records as yet remain, and to the collecting of information from various quarters, to supply the defect of records that are imperfect or the want of those which are lost.

On this account, joined with the consideration of the general utility of the office in the affairs of the land revenue as experienced in the provinces under the Board of Commissioners, it appears to be highly expedient that an officer on a footing similar to that of the reformed kanungo of Benares and the ceded and conquered provinces should be established in Bengal, as has been already recommended by the Board for Behar, and as would have been at the same time recommended by us for the entire province of Bengal, had not the Board been withheld by the apprehension that the expense (no fund being suggested to defray it) might be an insuperable objection.

The general functions of the office would be the same with those of the ancient kanungo and of the reformed sarishtas of the ceded and conquered provinces and district of Benares. Their special duty, with reference to a principal object of the revived institution, would be to prepare a statement of the rates, or the rybundee, durbandee, or by whatever other name known, for the pargana or other local division, as they stood in the Bengal year 1197 (the first year of

the permanent settlement), together with the abwab established previously to that year, as well as the rules by which those rates were regulated and applied, ascertaining them from the records and old accounts which they may be able to collect, and from the best accessible sources of information where records may be deficient.

They should be further instructed to prepare statements of the actual rates according to existing engagements and present collections and payments between landlord and tenant. To enable them to execute this essential duty the patwaris should be required to furnish all necessary information, and to allow them to inspect documents and accounts for which they may have occasion, and supply them with copies of accounts and papers wanted for record.

It does not occur to me to be necessary to state more particularly in this place the rules and instructions which it might be proper to prescribe for the guidance of pargana sarishtadars in the execution of these and other duties of their office.

Concerning the expediency of the institution, I shall only add that my recollection of the judicial duties both in a zilla and in a court of appeal in the province of Benares after the pargana sarishtas were there established on the basis of the kanungo, and in zillas of Bengal and Behar before the abolition of the office in those provinces, enables me to affirm that disputes between zamindar and raiyat were less frequent and more easily determined than they now are in the Lower Provinces, and I am assured from more recent local experience and personal observation of other gentlemen, who have communicated their sentiments to me, that in Benares particularly, when the rybundee of a specific year is by Regulation prescribed and is forthcoming in the subsisting sarishtas of the parganas, the controversies between zamindar and raiyat, when any so arise, are by no means difficult of adjustment. The effect of this in lightening the burden of the administration of justice, and in the very important point of promoting the mutual good understanding and consequent ease and happiness of two principal classes of the community—the landowner and the husbandman—requires no elucidation.

Enclosure 16, in No. 2.

Extract from a Letter from the Court of Directors, dated 12th July 1820, to the Government of India, Territorial Department, referred to in Paragraph 19 of the Minute.

PARA. 10. In re-establishing the office of a kanungo you began with the districts of Behar and Benares, and in these districts the re-establishment was at last effected. Correspondence had also taken place with the Collectors and Board of Revenue preparatory to its re-establishment in Hidgelee, Midnapore, Cuttack, and certain districts of Bengal. The actual re-establishment, however, was still confined to Behar and Benares. By this time you must have had some experience of the revived institution in these districts, and we need not tell you how much anxiety we feel to be speedily and fully apprised of its effects.

11. In the operations connected with the re-establishmenof this office the circumstance of principal importance is the resumption of lands. Anciently the kanungos were paid, as almost all civil functionaries in India were paid, by lands held exempt from the Government assessment. In Behar and Benares the lands which had been so appropriated and were still held by the families of the ancient kanungos could be distinguished and ascertained.

12. These lands, you have informed us, it is your determination to resume, and upon the principle that the service being discontinued its payment ought to cease.

13. If this was intended to be established as a universal principle, the foundation does not appear to us to be quite sufficient for that important practical conclusion which you have erected upon it. Cases may exist in which it is proper that a payment should continue, even after the service to which it was at first annexed is no longer required. We trust, therefore, that your determination to resume the lands of the ancient kanungos has been formed cautiously and upon a full conviction, after examination of the circumstances of this peculiar case,

case, that no such right was created in favour of their existing descendants. We are aware that by Regulation IV. of 1808 the revenue of the lands held by the kanungos in the ceded and conquered provinces was declared liable to resumption. But we do not conceive that the rule which was then followed ought to govern in future as a precedent, and every case of resumption should depend for its justification upon its own peculiar merits. We require that not only all reasonable claims of right should in those cases be respected, which is justice, but that the considerations of humanity should meet with their due share of attention.

14. The province of Benares was included in the provisions of Regulation IV., 1808, which organised the kanungo office for the ceded and conquered provinces, and rendered the lands held by the kanungos liable to resumption. Mr. Deane reports that "in pursuance of the rules contained in that Regulation several alterations appear to have been made in the appointments of mufassal kanungos in the Province of Benares, and such of the nankar lands of the kanungos as had not been resumed by his predecessors were attached and settled by the late Collector, Mr. Salmon." From this we conclude that the whole of these lands in that province are now resumed. Mr. Deane continues—"No report, however, of the grounds on which the new officers were selected or the former incumbents removed, nor any particulars of the nankar lands, comprising 373 villages, and assessed at a jama of Rs. 45,176-15-15, have been submitted to the Board of Commissioners or laid before Government, nor have any of the official records of the kanungos been deposited with the Collector in consequence of the investigation." Various things of importance which ought to have been done have thus been left undone without notice or complaint. You state what may be in part an apology for the successive Collectors, when you say that the business is too great for a single functionary; but we deem it an apology only in part, because it is surely not fit for the Collector to omit any part of his duty at pleasure without reporting upon it explicitly and declaring the causes of any omission which he may be obliged to make. But if you have stated an apology in part for the Collector you have offered nothing in the way of apology for the Superintending Board, whose duty it was to call for those reports and statements, and not to overlook a remarkable dereliction of duty in the public officers under their charge. We are sorry to observe that a chain of neglect, continued from the inferior to the superior, should have existed so long without making itself known to the Supreme authority; it might, for aught we see, have continued to exist for any length of time had it not been for the appointment of Mr. Deane.

15. In the correspondence respecting the re-establishment of the office in the Hidgelee mahals, in Midnapore, Cuttack, and certain districts of Bengal, we see nothing which very strongly calls for remark except the proposed resumption of lands. As the same considerations apply to that measure in these cases as in the case of Behar and Benares, it is only necessary here to press them again upon your attention. In these several places more difficulty was anticipated in establishing the office than had been experienced in Bihar and Benares where a kanungo had belonged to every pargana, and where in consequence it had been practicable to select persons for the revived office from the families of the ancient kanungos. In other districts this had not been found practicable, because there a few sadar kanungos had formerly performed the business of a whole district by the aid of subordinates. We cannot, however, imagine that the difference between a descendant of an ancient kanungo and another person is so great in this case, where very simple duties are imposed, as materially to increase the difficulty. Where new measures are to be introduced and new labour to be undergone there is a great temptation to raise imaginary difficulties, and though we do not pronounce that those here alleged are altogether of this description, it is highly incumbent upon you to be on your guard against so natural and dangerous a propensity.

16. With regard to patwaris the office did not require to be re-established, for it continued in existence, and the maintenance of a patwari for every village was imposed as an obligation upon the zamindars by the terms of the perpetual settlement. It had been found, however, that the accounts which were kept by those patwaris were altogether unworthy of trust, and were so framed as to

promote the sinister interests of the zamindars, by whom they were paid, both in defrauding the Government and in oppressing the raiyats. When we turned our attention to the means of rendering the ancient accounts of the country subservient to the affording of that knowledge, which might enable us more perfectly to secure both the interests of the Government and those of the raiyats, it was necessary, of course, to consider the means of obtaining true, instead of false accounts from the patwaris. For this purpose it appeared to us to be absolutely necessary to remove them from all dependence upon the zamindars. We accordingly give you explicit directions to make them servants of Government by transferring the choice, the pay and superintendence of them wholly to the Collectors.

17. Your communications to us upon this subject are almost entirely confined to your determination not to follow the plan prescribed by us, but to substitute another of your own. We do not mean to command the repeal of the regulation which you have passed for this purpose. We are willing that what you have begun, and which, no doubt, by this time is in full operation, should not be abruptly interfered with, but should now at least have an adequate trial.

18. Having come to this decision, we do not think it necessary to enter into any minute consideration of your plan. It is proper, however, to inform you that the reasons which you have adduced for considering as impracticable the measure which we recommended, have by no means convinced us, and we see too many reasons for apprehending that the expedients which you have adopted will very imperfectly accomplish the end. We shall merely state as shortly as possible a few considerations which may elucidate the view which we take of the subject, and point out the inconveniences and dangers against which you ought to provide in carrying your scheme into execution.

19. Your objections to place the patwari in dependence upon the Collector are, that this would be a change of system; that the zamindars would be offended; that it would be inconsistent with the spirit of the permanent settlement; that the Collectors would be incapable of making a proper choice of patwaris, or of making them discharge their duties; and that a mode of paying them would not be easily found.

20. That it would be a change, is implied in the very idea of an evil to be removed, or an advantage to be gained. But we are by no means of opinion that it is a change, the inconvenience of which would not be overbalanced by the attainment of the end we have in view.

We expect that the zamindars will be offended by any plan we can adopt which will deprive them of a present advantage, whether derived from defrauding the Government or oppressing the raiyats. It is the loss rather than the mode of losing by which they will be irritated. In the mode by us proposed we see nothing peculiarly calculated to act painfully upon their feelings.

22. That it is contrary to the spirit of the Permanent Settlement to make the patwaris dependent upon the Collectors, or to take any other measures that may be necessary for protecting the Government from the frauds and the raiyats from the oppression of the zamindars, we cannot possibly admit. We cannot indeed forbear expressing a considerable degree of surprise that you should have entertained such an opinion. You know that in enacting the perpetual settlement Government reserved to itself—that of which no Government can lawfully divest itself—all the powers necessary for maintaining justice between one class of its subjects and another.

23. When you state as another objection the inability of the Collectors to make a proper choice of patwaris, or sufficiently to control them, we do most anxiously hope that you have exaggerated the difficulty; for, if not, the objection extends much farther than to the mode of appointment. You have in various places declared, in the strongest terms you could employ, that the control of the Collectors over the patwaris was the only ground of hope from their services, and here you seem to affirm that the Collectors will be unable to control them.

24. We cannot imagine that you lay great stress as an objection upon the difficulty of paying the patwaris. It was not intended to prevent the patwari

patwari from keeping the same accounts for the zamindar which it was formerly his duty to keep. It was only intended to use means for making him keep true accounts. As he would have rendered all lawful services to the zamindar in the same manner as before, it appears to us that the zamindar was bound by the very terms of the perpetual settlement to afford the pay in the same manner as before. However, if this had been found to be a point particularly objectionable to the zamindars, a compromise might have been devised.

25. In the plan which you have adopted, several of the expedients for counteracting the influence of the zamindars and preventing it from operating upon the patwaris to the production of false accounts appear to be judiciously devised. But the immediate dependence of the patwari upon the zamindar, which you have allowed to remain, is a source of evil against which it will require an increased and very peculiar degree of vigilance to guard. This, we confess, is the source of our apprehension. Every idea of benefit from this attempted reform is by yourselves attached to the control of the Collectors. But it is impossible we should not be deeply impressed with the evidence which you have forced upon our attention, that a control sufficient for the objects in question is, in the present state of the revenue service, hardly to be expected. Your immediate attention ought to be directed to what it may be possible to obtain from such a control, and generally to render the superintendence of the Collectors more efficient for protecting the raiyats and preventing frauds upon the Government.

26. Unless the Collectors have some ready means of detecting errors in the accounts of the patwaris, it is more than probable that they will abound with errors. We are fully convinced that additional expedients for this purpose are still required, and that under the present system of checks, unless in the rare instances of extraordinary vigilance and penetration combined in the Collector, an understanding to very pernicious purposes may subsist undetected between the patwaris and zamindars.

27. We are not perfectly sure that the old system of patwari accounts, though in general not ill-adapted to the circumstances of the case, yields the whole of the information which that class of accountants might easily afford. One thing is peculiarly important, that their accounts should contain the whole of the payments which under any claim whatsoever are made by the raiyats to the zamindars, and the strongest securities ought to be taken for preventing any payment which they do not record. For ascertaining whether by any addition to the present accounts or any other change you can render them more conducive to the end in view, important information might be received by fit questions addressed to the most intelligent of your revenue servants. The rule which you have prescribed for summoning the patwaris before the Collector, with all their accounts and making them answer questions upon oath, may be attended with advantage, and we trust that you will insist on its being uniformly obeyed.

28. The examination should take place at least once a year, at that period at which the accounts of the year may be considered complete. It ought to be done by the Collector in person in as many cases as possible, where it is possible, and by persons selected by him for that purpose. In all those cases, too, in which it is done by other persons than the Collector, it would be useful that a report containing at least the material points of the examination should be presented to the Collector. If this examination would be useful, it is evidently of importance that it should be made to take place in those circumstances which afford the greatest security for the truth of the answers. The presence of persons acquainted with the facts is the best security applicable to the case, and these are respectively the raiyats of the villages The proceeding, therefore, should be attended with publicity. The examination should take place in the presence of the raiyats, who should be invited to contradict the statements of the patwari as often as they knew them to be false, and to suggest questions by which the full truth may be disclosed.

29. We have entered thus far into details respecting this examination, because we are fully convinced that, unless the Collectors effectually descend into details, you will never obtain accurate information, and because we are equally convinced

that, unless you prescribe specific details, the Collectors will never undertake them, but will continue to perform the duties of their office in that summary and superficial way of which there is too much reason to complain. We are aware, however, of the disadvantages under which, at this distance, we endeavour to conceive a process of detail, and leave all suggestions of this kind fully open to your deliberation.

30. In the duties which are prescribed to the kanungo, provisions of considerable efficiency are made for detecting the frauds of the zamindars upon Government, but we see very little in those duties which has any tendency to afford protection to the raiyats. We have no doubt that this is a part of your arrangements which will be found susceptible of very great amelioration, and we trust that by this time your experience will have added to your means of rendering the measure complete. The great end of the kanungo office is to make the accounts of the patwaris useful. This is not to be done by merely receiving and preserving them. Two previous conditions are necessary—that the accounts of the patwaris contain all the requisite points of information, and that it be true information. The information which the patwari accounts ought to contain is simple; it is information of what is due and what is paid by the raiyats to the zamindars, and of what is due and what is paid by the zamindars to Government. To find securities for making this information true, is, as it has been justly described by you, most difficult. You are of opinion that much advantage may be derived for this purpose from the agency of the kanungos; and if the fidelity of the kanungos can be secured, and if an appropriate line of duty is prescribed to them, there can be no doubt of the fulfilment of your hopes. These two, therefore, are the objects to which your most strenuous attention is required, and the abilities of your most experienced servants should be called in to your aid in devising a system of means for the accomplishment of so important an end.

Enclosure 17 in No. 2.

MR. CHAMBERLAIN'S *letter, dated 18th April* 1819, *to Board of Revenue; Board's letter, dated 18th May* 1819, *to* MR. CHAMBERLAIN; *and Board's Resolution, dated 11th June* 1819, *regarding the salary of, and forms of accounts to be kept by, patwaris.*

Dated Dinajpur, the 18th April 1819.

From *R. Chamberlain, Esq.*, Secretary, on deputation, to *George Ward, Esq.*, Secretary to the Board of Revenue, Fort William.

THE offices of kanungo and patwari being so intimately connected with each other, that the beneficial results looked to from the re-establishment of the former must in great measure depend on the degrees of efficiency and success with which the reforms in the latter may be carried into effect under the provisions of Regulation XII. of 1817, extended to the province of Bengal by Regulation I. of the current year, I beg to submit the following remarks on the subject of the patwari office for the consideration of the Board of Revenue.

2. The Regulation above quoted clearly points out the situations and manner in which patwaris are to be appointed, and judiciously guards against any material innovation on established usage either in regard to the nomination of these officers, or to the mode in which their salaries or other allowances and emoluments of office are to be paid; but it may be satisfactory to the Board to know in what mode, by whom, and on . . . what scale patwaris are usually paid, and to establish, as far as may be practicable, uniformity in their forms of account.

3. In the Western Provinces, including Benares and Behar, the expense of the patwari more generally falls on the raiyats; sometimes it is exclusively borne by the landholder, and often mutually by both; if paid by the raiyats the amount is usually levied by a cess of half, three-quarters, or an anna on every

every rupee of revenue paid by them, or when paid in kind, by one seer of grain on each maund produced, or by five seers at each harvest on every plough in the village. If the patwari be paid by the landholder, it is either by land or a monthly salary, and sometimes both, the raiyats usually presenting a small present (optional) either at the harvests or on receiving the farkhuttee (annual acquittal). When both parties contribute to the expense, the preceding modes of payment prevail, but in a lighter degree on each. The amount of salary or other emolument receivable by the patwari depends, of course, on the extent of resources of the village he may superintend, but from Rs. 2 to Rs. 5 monthly may generally be calculated on, or a charge of from 3 to 5 per cent. on the amount collections.

4. In Bengal, or in those districts in which I have had opportunities of making inquiry, the patwari appears to be paid by the landholders almost generally either by a fixed monthly salary or by commission on the amount collections of the estate under his superintendence, receiving from each raiyat a small present in cash or kind, either at the time of executing the patta or giving the annual acquittal; this, however, is entirely optional with the latter, though usually observed.

5. From my own inquiries in 35 estates taken indiscriminately in this district, and situated in the parganas of Noorpoor, Punjra, Deora, Suntose, and Sooltanpoor, I find the patwaris are paid exclusively by the several landholders, by a commission of 3 per cent. on the amount collections in 8 villages and 3½ per cent. in 27 villages. The collections from these estates, respectively, amounting to from Rs. 600 to Rs. 1,800, yield a monthly allowance to these officers of from Rs. 1-8 to Rs. 4-8, exclusive of their fees from the raiyats. Some patwaris, however, have the superintendence of much more extensive estates, keeping muharrirs to assist them. In such cases their receipts and allowances are, of course, proportionately great.

6. Patwaris, as far as I have yet ascertained, appear to be kept up almost generally in this district, and, from the simple mode in which they are usually paid, I should conceive the acting collector will meet with no difficulty in regulating, according to pargana usage, the amount of salary or commission to be received by such officers in villages to which they may yet remain to be nominated.

7. The forms of account used by the patwaris here appear by no means so perfect as they should be; for instance, the total quantity and descriptions of land comprising each village are not stated, only an account raiyatwar of such lands as are in cultivation. I, therefore, beg to submit, for the approval of the Board, the accompanying forms of account in Persian and Bengali, which correspond with those used in the ceded and conquered provinces in Benares and Behar, and which, I think, may be introduced gradually in the districts of Bengal with great advantage. The accounts are quite simple and perfect, and are as follows:—

1*st*.—First Rukhabundee, or statement of the total quantity and descriptions of land comprising the village.

2*nd*.—Pymaish Nugdee Asameewar (supposing a part of the village pays in kind and a part in cash, which commonly occurs). A statement agreeably to measurement of the quantity of land cultivated by each raiyat, for which cash payments are made, with the descriptions of cultivation and produce.

3*rd*.—Hissaub Nugdee Asameewar. A statement of the rates per bigha and total demand against each raiyat for the lands in statement the second.

4*th*.—Seah Amudunee Asameewar. Statement showing the daily payments made by each raiyat on account of the demand in statement the third.

5*th*.—Terij Khuttaunee Wussoolee Nugdee Asameewar. Statement exhibiting the dates and total amount paid by each raiyat on account of the demand in statement the third.

6*th*—Jama Wassil Baqee Nugdee Asameewar. The demand, receipt, and balance against each raiyat on account of the land in statement the second.

7*th*. Khasra Buttaee Pusl Bhudwe Asameewar. A statement exhibiting the quantity of land cultivated by each raiyat which pays in kind, with the description, quantity, and division of produce

8*th*.—Khasra Buttaee Pusl Khureef Asameewar. A corresponding statement to the preceding of the Khureef cultivation.

9*th*.—Khasra Buttaee Pusl Rubee Asameewar. A corresponding statement to the preceding of the rabi cultivation.

10*th*, 11*th*, and 12*th*.—Similar accounts to the preceding of the several harvests of two dependent villages, taluks.

13*th*.—Hissaub Saltamaum Asameewar. Annual account of each raiyat's cultivation of lands which pay in kind, as stated in Nos. 7, 8, and 9, specifying the description and amount of produce at each harvest, with the nirik or price at which the proprietor's share of produce is commuted for cash payments. At the back is the khuttaunee or account of the total of each item.

14*th*.—Jamabandi Terij Saltamaum. An account of the annual produce of the village, both nugdee and bhualee, with the amount of each harvest.

15*th* and 16*th*.—Similar accounts to 13 and 14 of the dependent villages.

17*th*.—Jamabandi Terij Saltamaum. An account of the total annual produce of the original and dependent villages, nugdee and bhualee, with the amount of each harvest.

18*th*.—Jamakhurch Saltamaum. An account of the annual collections and disbursements of the whole village.

8. The only alteration necessary to adapt these forms to the several districts in Bengal is to insert the names of the Bengal seasons in lieu of those of Behar, and which, I believe, has been done in the counterparts in Bengali.

Enclosure 18 in No. 2.

Dated Dinajpur, the 18th May 1819.

From *George Ward, Esq.*, Secretary to the Board of Revenue, Fort William, to *R. Chamberlain, Esq.*, Secretary, on deputation.

I AM directed to acknowledge the receipt of your letter and its enclosure of the 18th ultimo, and to acquaint you that the Board entirely approve of the forms of the patwaris' accounts which you propose for general adoption. You will be pleased to furnish the Acting Collector of Dinajpur with copies of them, together with such suggestions with respect to their introduction and for the modes of remunerating the patwaris in cases where the appointment of them may become his duty, as may appear to you expedient with reference to the usage of the parganas in which he may have to nominate them.

The several collectors under the Board's authority will be furnished with copies of the forms of patwaris' accounts, with instructions to report whether they can be introduced in their several districts, and in what respects they differ from those already in use. They will likewise be required to supply information with respect to the modes and rates of remuneration of the village officers of account now prevailing.

Enclosure 19 in No. 2.

Circular with the exception of Higilee.

1. As the reformation of the office of patwari under the provisions of Regulation XII. of 1817 is in progress in those districts in which the establishment of the kanungos has been in a great measure effected, and as the collectors of other districts will be required to introduce the prescribed measures under those provisions as soon as the latter institution shall have been established in their respective districts, the Board of Revenue deem it proper to provide all the collectors under their control with copies of the orders of Government of 2nd instant, and also with an extract from their resolutions on the proceedings of the collector of Higilee on the subject of the office of patwari, for their information and guidance.

2. In communicating the above proceedings, the Board resolve that those collectors in whose districts the office of kanungo has been established be required to conform generally to the principles elucidated in the above-mentioned documents, and to comply without loss of time with the following instructions; and that the others, in whose districts it has not been established, conform to them whenever the kanungo arrangements shall have been completed.

3. The malguzars should be required to furnish a statement, of the nature of that alluded to in the annexed resolutions of the Board, of their present private establishment of village accountants; and they should be informed that such requisition is for the purpose of reconciling, as far as may be consistent, the difficulties they may urge with respect to expense. After the delivery of such statement, the collectors might show to the malguzars all the forms of patwari accounts that will be required to be constantly kept up as permanent records of the patwari's dufter, and to obtain from them categorical answers whether the number of persons now employed by them will be sufficient to perform all the requisite duties of the patwari establishment without much increasing their expenses. In such cases, after having seen and examined the persons to be appointed patwaris, and satisfied themselves of their qualifications, the collectors might report the circumstances to the Board.

4. In the commencement this might be adopted as an experiment, without pledging its continuance; if it should be found adequate, the public interests would not require more; if it be proved insufficient, the malguzars would have the less reason to complain of the alteration.

5. The forms of accounts to be kept by patwaris adopted by the Board will be transmitted with these instructions to those collectors who have not yet been provided with them, together with a copy of a letter from Mr. Chamberlain on the subject of those accounts.

Enclosure 20 in No. 2.

FORMS of ACCOUNT referred to in Board's Letter, dated 18th May 1819.

Fehrisht rakbabandi, or statement of the total quantity, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226.

Assami.	Mauza.	Asli.	Dakhili.	Total land.	Bs.	
Elahipur - - - -	With 2 Mauzas	1	1			551
Para Rampur and Para Muradpur.	„ 2 Paras -	—	2	*Deduct*—	Bs.	
				Lakhiráj Bishunputi -	10	
				Piran - - -	14	
						24
						527

	Bs.	
Elahipur	427	*Details.*
Details.		Jangalkati Nawabadi Para Rampur and Para Muradpur — 100 bighas.
Jamai	106	
Bhagrakhamer	195	*Details.*
Unculturable waste	10	Para Rampur. 50 bighas. — Para Muradpur. 50 bighas.
Culturable	40	
Bastu waste	20	
Garden	10	
Public road	10	
Tank	15	
Sivalaya and tomb	5	
Bush and road	2	
Wells (kutcha and pucka)	1	
Flowing river	7	
Place for Sati	6	
TOTAL	427	

Mashahat Chita Poimaish Jami Jamai, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226.

Date — 15th Jaith.
Day of week — Sunday.
Land measured — Daily.

Assami.	Dag.	Length.	Breadth.	Area.	Produce.
East mat of the village.		B. K.	B. K.		
Tika Kayari	1	5 0	4 0	20	Kanja chal.
South of preceding	2	2 10	2 0	5	Jali.
East of preceding—Lalu Kayari.	3	3 0	4 0	20	Kanja chal.
East of preceding—Lalu Kayari.	4	2 8	2 0	5	Jali.
North of preceding—Ram Ray	5	4 0	2 8	10	Sugarcane.
East of preceding—Gokul Ray	6	4 0	2 8	10	Ditto.
South of preceding — Kamal Sarnakar.	7	4 0	2 8	10	Karpa (cotton).
South of preceding—Joha Ray	8	4 0	2 8	10	Khand.

Jamabandi Jamai Jami, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226, *Bengali era.*

Assami.	Land.	Rate.	Total.	Total land.	Amount.
Tika Kayari:	B.	Rs. A.	Rs. A.	B.	Rs. A.
Kanja chal	20	2 0	40 0	35	55 0
Jali	5	1 8	7 8		
Khand	10	0 12	7 8		
Lalu Kayari:					
Kanja chal	2	2 0	40 0	31	49 12
Jali	5	1 8	7 8		
Khand	6	0 6	2 4		

Sehá amdaní Rupeya, mauza Elahipur, pargana Rampur, district Jasaratpur, tahsil Nakdi, year 1226, *from 5th Baisakh to 2nd Jaith.*

Assami.	Rs.
5th Baisack, Tuesday:	
Tika Kayari	45
Lalu Kayari	40
Ram Prosad Ray	11
Kamal Sarnakar	10
Gokul Ray	12
John Ray	4
TOTAL	122

Tarikhsvari

Tarikhsvari Khatian Rupeya, Babat Jamai Jami, mauza Elahipur, pargana Rampur, district Jasaratpur.

Assami.	Rs. a.
Tika Kayari :	
5th Baisakh, Tuesday - - - - - - -	45 0
15th Baisakh - - - - - - - -	10 0
TOTAL - - -	55 0
Lalu Kayari :	
5th Baisakh, Tuesday - - - - - -	40 0
15th Baisakh - - - - - - -	5 0
2nd Jaith - - - - - - - -	4 12
TOTAL - - -	49 12

Jamawasilbaki Rupeya Assamian Babat Jamai, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226, *from beginning to end.*

Assami.	Jama.	Payment.	Balance.
	Rs. a.	Rs. a.	
Tika Kayari - - - - -	55 0	55 0	—
Lalu Kayari - - - - -	49 12	49 12	—
Ram Prosad Ray - - - - -	20 0	20 0	—

Khasra Batai Fasal Bhadui, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226, *from* 15*th Bhadra to* 16*th on the* 15*th Bhadra.*

Assami.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.
	B.		M.	M. s.
Ram Prosad Ray - - -	1	Suna -	30	15 0
Gokul Ray - - - -	15	Do. - -	45	22 20
Tika Kayari - - - -	20	Do. - -	50	25 0

Khasra Batai Fasal (torn), mauza Elahipur, pargana Rampur, year 1226, *date* 21*st Agrahayan.*

Assami.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.
	B.		M.	M. s.
Ram Prosad Ray - - -	15	Sali - -	45	22 20
Kamal Sarnakar - - -	15	Do. - -	40	20 0
Gokul Ray - - - -	5	Do. - -	15	7 50
	35		100	50 0

Khasra Batai Facal Rabi, mauza Elahipur, pargana Rampur, year 1226, *date* 15*th Baisak.*

Assami.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.
	B.		M.	M. s.
Ram Prosad Ray - - -	13	Matar (peas)	39	19 30
Lalu Kayari - - - -	15	Barley - -	60	30 0
Gokul Ray - - - -	12	Wheat - -	28	14 0
Tika Kayari - - - -	10	Ahar - -	23	11 20
	50		150	75 0

Khasra Batai Fasal Bhadni, Babat Jangalkati, Noabadi Para Rampur and Para Muradpur, included in mauza Elahipur, pargana Rampur, year 1226.

PARA RAMPUR.

Assami.	Length.	Breadth.	Area.	Produce.	Weight in maunds (so much).	Half share of the Sarkar.
	B. K.	B. K.	B. K.		M. s.	M. s.
Narku Gope -	4 0	2 0	8 0	Janera - -	50 0	25 0
Ditto -	2 0	1 5	2 10	Kodo - -	30 0	15 0
Ditto -	2 10	2 0	5 0	Do. - -	25 0	12 20
Ganga Ram -	2 10	2 10	6 5	Suna - -	31 10	15 25
Daya Ram -	2 0	2 0	4 0	Jute - -	17 0	8 20
			25 15		153 10	76 25

Khasra Batai, Fasal Kharif, i.e., *Agani Babat Jangalkati, Noabadi, Pura and Para Muradpur, included in mauza Elahipur, pargana Kampur, district Jasaratpur, year* 1226.

PARA RAMPUR.

Assami.	Length.	Breadth.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.
	B. K.	B. K.	B. K.		M.	M. s.
Narku Gope -	1 10	1 0	1 10	Sali - -	6	3 0
Ditto -	0 15	0 10	0 7½	Do. - -	1	0 20
Ditto -	1 0	1 0	1 0	Do. - -	5	2 20
Ganga Ram -	0 12	0 10	0 7½	Sone - -	2	1 0
Daya Ram -	1 0	1 0	1 0	Do. - -	6	3 0
			4 5		20	10 0

Khasra Batai, Fasal Rabi Babat, Jangalkati, Noabadi Para Rampur and Para Muradpur, included in mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226.

PARA RAMPUR.

Assami.	Length.	Breadth.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.
	B. K.	B. K.	B. K.		M. s.	M. s.
Narku Gope -	2 10	2 0	5 9	Matar (peas)	30 0	15 0
Ditto -	2 10	2 10	6 5	Barley - -	32 0	16 0
Ditto -	1 10	1 10	2 5	Wheat - -	12 0	6 0
Ganga Ram -	2 0	1 10	3 0	Ditto - -	15 0	7 20
Daya Ram -	2 0	1 15	3 10	Arhar - -	17 20	8 30
			20 0		106 20	53 10

Jamabandi Saliana, from Fasal Bhadoi to Fasal Rabi, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226.

FASAL BHADOI.

Assami.	Area.	Produce.	Weight in maunds (so much).	Half-share of the Sarkar.	Rate per rupee.	Amount.
	B.		M.	M.	M. s.	Rs. A. P.
Ram Prosad Ray	10	Suna - -	30	15	3 0	5 0 0
Ditto	8	Jute - -	24	12	2 10	5 5 3
	18		54	27		10 5 3

* * * *

Khatian

Khatian Assamiwar Babat Tin Fasal Bhag Khamar, Elahipur.

Assami.	Fasal Bhadoi.	Fasal Agani (Kharif).	Fasal Rabi.	Total Amount.
	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
Ram Prosad Ray -	10 5 3	9	4 14 3	24 3 6

Terij Jamabandi Saltamam Babat Bhag Khamar, from Fasal Bhadoi to Fasal Rabi, mauza Elahipur, pargana Rampur, district Jasaratpur, year 1226, *date* 30*th Jaith.*

FASAL BHADOI.

Assami.	Area.	Produce (in Maunds).	Half Share.	Rate per Rupee.	Price.
	B.	M.	M. s.	M. s.	Rs. A. P.
Suna - - - - -	60	165	82 20	3 0	27 8 0
Jute - - - - -	22	65	32 20	2 10	14 4 6
	82	230	115 0	—	42 0 6

Terij Jamabandi Daran Fasal Bhadoi, Nagaid Fasal Rabi, Para Kampur and Para Muradpur, included in mauza Elahipur, pargana Bampur, Jasaratpur, year 1226 *B.S.*

FASAL BHADOI.

Para Rampur.

Assami.	Area.	Produce.	Weight in Maunds (so much).	Half Share of the Sarkar.	Rate per Rupee.	Price.
	B. K.		M.	M. s.	M. s.	Rs. A. P.
Narku Gope -	8 0	Janera -	50	25 0	5 0	5 0 0
Ditto - -	2 10	Kodo -	30	15 0	7 10	2 0 0
Ditto - -	5 0	Kodo -	25	12 20	7 20	1 12 0
	15 10		105	52 20	—	8 12 0

* * * *

Terij Goswara Tin Fasal Bhag Khamar.

Assami.	Fasal.	Area.	Weight in Maunds (so much).	Half Share of the Sarkar.	Average Price.
		Bs. K.	M. s.	M. s.	Rs. A. P.
Para Rampur -	Bhadoi - -	25 15	153 10	76 25	17 13 0
Ditto - -	Agani (kharif) -	4 5	20 0	10 0	3 5 9
Ditto - -	Rabi - -	20 0	106 20	53 10	16 11 6
		50 0	279 30	139 35	37 14 3

Jamabandi Assamiwar Daran Tin Fasal Bhag Khamar Babat, Para Rampur and Para Muradpur, year 1226.

Assami.	Name of Crop.	Amount.	Para Rampur.	Para Muradpur.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Narku Gope	Bhadoi	11 6 0	8 12 0	2 10 0
	Agani (kharif)	12 6 0	2 0 6	10 0 6
	Rabi	22 9 3	11 5 6	11 4 3
		45 15 9	22 1 6	23 14 3
Ganga Ram	Bhadui	5 6 6	5 6 0	0 1 6
	Haimanti	2 13 3	0 5 3	2 8 0
	Rabi	16 0 0	2 8 0	13 8 0
		24 3 9	8 2 3	16 1 6

Terij Jamabandi Saltamam Maya Jamai and Bhagra Khamar, from Fasal Bhadoi to Fasal Rabi, mauza Elahipur, with Para Rampur and Para Muradpur, year 1226.

Assami.	Total Land.	Total Produce.	Deduct Raiyats' Share.	Balance Half Share of the Sarkar.	Rate per Rupee.	Amount.	Elahipur.	Para Rampur.	Para Muradpur.
	B.	M.	Mds. s.	Mds. s.	Mds. s.	Rs. A. P.	Rs. A. P.		
Fasal Bhadui	—	—	—	—	—	—	—	—	—
Suna	60	165	82 20	82 20	3 0	27 8 0	27 8 0	—	—
Jute	22	65	32 20	32 20	2 10	14 8 6	14 8 6	—	—
	82	230	115 0	115 0	—	42 0 6	42 0 6	—	—

Jamakharach Saltamam, mauza Elahipur, including Para Rampur and Para Muradpur, pargana Rampur, district Jasaratpur, year 1226, *from the beginning to the end.*

Assami.		
	Rs. A. P.	
Total collection	353 12 9	
Expenses.		
Remittances	323 8 0	(Details given on the reverse.)
Miscellaneous.		
Expenses	30 4 9	(ditto.)
	353 12 9	

Enclosure 21, in No. 2.

Letter from the Members of the Board of Revenue, No. 2199, *dated the* 11*th May* 1827, *to the Honourable Vice President in Council, referred to in paragraph* 22 *of the Minute.*

No. 2199, dated Calcutta, the 11th May 1827.

From Members of the Board of Revenue to the Honourable the Vice President in Council.

We have at length the honour to submit, for the consideration of your Lordship in Council, a report upon the kanungo and patwari sarishtas in the several districts under this Board, as far as the information we have as yet obtained

obtained from the several collectors enables us to ascertain the progress made in compiling the records in those departments.

From the records of this office it appears that on 15th July 1825 the senior Member and the late third Member recorded their opinion that the reports of the collectors which had then been received did not contain information of a useful tendency, and that the only mode of acquiring a satisfactory insight into the progress hitherto made in re-establishing the kanungo and patwari system, and of ascertaining the degree of practical utility experienced by the revival of those offices, would be to depute one of the Members of the Board to make full inquiries in every district. From those opinions our second Member dissented, recording his Minute to that effect, which was forwarded with the letter of the senior and late third Member, though both have since been returned to this office. They are now resubmitted in the Appendix marked as per margin.

Board's address to Government, dated 15th July 1825, with Mr. Money's Minute.

After a diligent perusal of all the documents having reference to the kanungo and patwari system noted in the margin,* we are of opinion that, although the replies of the seven collectors noted in margin† to the queries proposed in Mr. Secretary Mackenzie's letter of the 13th April 1821, and forwarded by us on 15th May of the same year, and the statements of those who answered our two circulars of the 29th July 1823 and 16th July 1824 (the first relative to the jurisdictions of the kanungos, the second communicating the Resolution of the Government, dated 25th June 1824, with reference to extracts of the Despatch from the Honourable Court of Directors, dated 18th February 1824), do not contain materials for a succinct report upon the system, which is still in its infancy. Yet many of the reports, particularly those of Mr. Barwell, Mr. Armstrong, Mr. Tulloh, Mr. R. Nisbett, and the Honourable Mr. Elliott, will be found to contain information of great importance. We therefore have the honour to submit them in original, together with a separate abstract of their contents, for the deliberate consideration of Government.

* *Vide* Collector's replies to Board's circulars, dated 15th May 1821, 29th July 1823, and 15th July 1824, as per accompanying lists marked A, B, C, D.

† Midnapore. Murshidabad. 24-Parganas. | Jessore, Mymensingh, Burdwan, and Dinajpur.

From the documents in question your Lordship will collect that to the 15th July 1825, the date of the latest communication of any information worth noticing, the kanungos, except in Midnapore and Burdwan, had effected but little towards the attainment of the main object of their appointment; they had prepared lists of malguzari and lakhiraj estates, parganawari statements of kismats and mauzas, registers of proprietors, of partition and of transfers of property in their respective divisions; they assisted in investigating particulars relative to char and other lands liable to assessment, and reported on matters connected with khas mahals, but had made little or no progress in acquiring materials for the compilation of a record of the extent and capabilities of the possessions of the malguzar and lakhiraj proprietors, and none which could afford an insight into the details of village management, or into the rights and interests of the agricultural community.

The most intelligent of the collectors are of opinion that labours of the kanungo establishment when properly directed cannot fail to prove highly advantageous to the State, and will be far from prejudicial to the interests of the agriculturalists, but all deplore the repugnance of the zamindars and the lakhirajdars to the measures dictated by Regulation XII. of 1817, and the systematic opposition they have experienced throughout.

It is but too apparent that the zamindars and lakhirajdars are so decidedly averse to any arrangements having for their object the acquisition of information regarding the land tenure of the country and the produce of the soil, that they have long systematically opposed every obstacle, legal or illegal, to the attempts of the revenue officers to obtain any knowledge on the subject. Their most effectual procedure with this view will appear to have been the abolition of the ancient office of village patwari and the substitution of gumashtas, creatures of their own, for those servants of the public. On being called on to furnish a list of their patwaris they delayed compliance with the orders or evaded them altogether, and when eventually officers of this description have been appointed by them, or by the collectors, they either did not permit them access to the real records, or refused to pay their allowances,

or dismissed them without ceremony. In one district, Burdwan, the collector reports that, with the view of evading the penalties for a non-compliance with the rules prescribed for the delivery of accounts and the registry of patwaris, purchasers of land have not entered their own names in the register of mutation, but those of persons altogether unconnected with the land.

A very general failure in procuring patwari records has been experienced throughout the country, and the compilation of those records which relate to the extent of proprietary rights, the quality of the soil, the quantity of produce, and the rate of land tax paid by the lower orders of agriculturalists, has been delayed in consequence. The officers of the collectors of Midnapore and Burdwan, Messrs. Barwell, Elliott, and Armstrong, appear to have made the greatest progress in this department of their duty, for they have been able to obtain village accounts for a large portion of their districts, notwithstanding the obstacles opposed to them. This partial success is entirely attributable to the strenuous exertions of their principals, but it is questionable, after all, whether the sources whence these details of village management have been drawn are sufficiently pure to warrant the adoption of the accounts as authentic records, especially when it is recollected that at present there exist no means of verifying their contents.

Under the provisions of Regulation XII., 1817, the patwaris are responsible for the production and for the authenticity of the papers required by the kanungos, but the patwaris, if any are appointed, are entirely at the mercy of the landholders, who for a long period of years past have placed the whole record of management in the hands of their gumashtas and agents, who are able to provide spurious accounts as well as true ones, and when the interests of their employer, co-extensive as they are with their own, are to be affected by their procedure, no doubt can be entertained as to which of the documents, the true or the false, they will make over to the patwari to be filed in the kanungo's office. It is scarcely possible that the patwari should be able to swear to the validity of the record which he thus delivers, and if he should be aware of their falsity, it is not very probable that he will avow his knowledge. He knows but too well that he is completely in the power of his taskmaster, the certain consequences of whose wrath are infinitely more to be dreaded than the remote probability of punishment for perjury. His own fears, combined with the little idea of moral guilt attached by the Asiastics to the crime, will operate to remove all scruples against attesting the validity of the document by his oath, and as his defence would be that he received it from the gumashtas as a true account, and could not prove that it was otherwise, few law officers will be found who would give a fatwa sentencing him to punishment in the law courts. Those patwaris who may be appointed by the collectors on the recusancy of the zamindars will not be found in any respect superior to the non-effective men set up to avoid the penalty by the proprietors. Poor, and without influence or support, they are easily corrupted into an acquiescence in the zamindar's arrangements, or deterred from opposing them by the fear of his displeasure. The power of a zamindar in the interior of the country to do mischief to one who has offended him is almost without limits. The people well know this to be the case, and are cautious of exciting it into action. Authentic information in respect to the land tenure, the produce of the soil, and the portion of it which, as representing tax or land rent, is available to the zamindar, is not, in short, to be expected under the present system from the patwaris. The zamindars will never allow them to give it.

If the motives of the zamindars for withholding the statistical particulars which are so much required were rigidly investigated, they would be found to originate less in their alleged apprehensions that a new assessment of their lands would be the result of their compliance than in their well-grounded fears that any scrutiny into local usages and rights will end, not only in their illegal actions upon the cultivating classes being prevented, and in the rights of these latter being protected, but in eliciting the discussion of the validity of their own titles to exclusive proprietary possessions, which, they are aware, are by no means indisputable. This being the case, it is questionable whether, in the event of their being now declared responsible for the fidelity of the accounts and records for which the local officers are dependent on the patwaris, a closer and correcter view of the actual state of things would be thereby ensured. If on the first introduction of the kanungo system, the landholders had

had been declared responsible for the fidelity of the accounts and papers required, and if any instance of delay and recusancy had been met by a severe and summary punishment, most of the advantages anticipated for the institution of the office of kanungo would in all probability have been realised; but the Regulations did not permit this, and the people were perfectly well aware that the authorities were directed to proceed with the utmost mildness and caution, and being, it should seem, themselves incapable of appreciating instructions of such a tendency, they immediately concluded that the power to enforce them with severity and strictness was wanting; they have acted accordingly.

After a careful consideration of the subject in all its lights and bearings, we beg to submit our opinion for your Lordship's consideration, that the obstacles opposed by the zamindars and lakhirajdars to the kanungo system have hitherto rendered records of the kanungo office useless as matter of judicial reference; for instead of affording information, they appear better calculated to mislead those who require it; that the advantages realised from the establishment under its present constitution are by no means commensurate with the expense of keeping it up; and that until means are devised for ensuring the authenticity of the documents furnished, whether they relate to accounts, mensuration, or raiyatwar assessments, the office of kanungo will mislead instead of giving any useful information.

Enclosure 22, in No. 2.

No. 2619, dated Simla, 21st October 1893.

From Sir *E. C. Buck*, Knt., C.S.I., Secretary to the Government of India, Revenue and Agricultural Department, to the Secretary to the Government of Bengal.

WITH reference to the telegraphic communication which has recently passed between the Government of India and Sir A. MacDonnell, regarding the publication of his Honour's second Minute on the Behar Survey, and of the draft Bill and rules which accompanied it, I am instructed to communicate the following remarks and explanations.

2. In the first place I am to convey to his Honour the thanks of his Excellency the Governor General in Council for having drawn up so able and masterly a review of the situation, and at the same time so convincing an exposition of the administrative necessity of maintaining on behalf of the ryots of Behar an accurate record of rights.

3. In view of the Standing Orders forbidding the publication of papers referring to memorials addressed to Her Majesty's Secretary of State in anticipation of final orders except for exigent reasons, his Excellency in Council had some hesitation in acceding to his Honour's request that the Minute should appear in the local "Gazette." In the precedent case quoted in Sir A. MacDonnell's telegram of the 17th instant the permission of the Secretary of State had been previously obtained. In consideration, however, firstly, of the fact that the memorial itself was practically a mere repetition of objections already publicly brought forward and discussed in connection with the Mozufferpur Conference, and, secondly, of the importance of placing before the public at the earliest possible date a clear exposition of the issues involved, with the object of checking misdirected agitation, his Excellency in Council has consented, as intimated in my telegrams of the 16th and 18th instant, to the publication of the entire Minute, together with the draft Bill and rules.

4. To the general principles of the draft Bill the Government of India are able to give a provisional assent, but they must make the reservation, as explained in my telegram of the 18th, that the details shall still be regarded as open to discussion. The exact method in which the cost of the initial survey and record of rights should be recovered, and which is dealt with in the 12th section of the Bill, is specially a question which his Excellency in Council would desire to bring under careful and independent consideration. To the

policy of meeting the cost of maintaining the map and record of rights by a cess the Government of India have already agreed, but I am to suggest that the estimate of the actual expenditure which will be involved is not yet sufficiently precise to justify a definite conclusion that a cess of one quarter of an anna in the rupee of annual value will suffice to cover the entire cost. It would in these circumstances seem desirable to append a note to Section 7 of the Bill to the effect that, "so far as inquiries have gone, it is anticipated that this rate need not be exceeded," with the view of making it quite clear that the Government is not absolutely restricted to this rate.

5. The Government of India feel themselves at some disadvantage in dealing with the draft rules. Although the policy of maintaining an accurate record of rights is one which they have in recent years urged strongly upon all Local Governments and Administrations, they have not at their command the advice of any officials who have had personal experience in the working of the system; nor, even if it were otherwise, would they feel justified in offering any conclusive criticism upon a subject which requires for its proper handling, not only experience of the limits within which an accurate record and map can be successfully maintained in practice, but also an intimate knowledge of local conditions. His Excellency in Council is aware that the rules have been drafted, after the most careful consideration, by those officials in Bengal who are best acquainted with the circumstances of Behar, but he considers that, in launching a system which will largely affect the financial interests and the local prejudices of the landholding and agricultural community, no pains should be spared to take advantage of the experience which has been gained in other provinces, before finally deciding upon the methods to be adopted. His Excellency is the more inclined to advise this course in view of his belief that the practices gradually developed in various provinces are already tending to become inconveniently divergent, and that in some directions mistakes have been made which require early correction. In view of the importance of checking *in limine* any tendency to erroneous practice or to unnecessary expenditure in connection with the maintenance of the map and record of rights in all provinces, his Excellency the Governor General in Council desires to take the present opportunity to have this important subject examined by the light of the best experience that can be brought to bear upon it, and has come to the conclusion that a general conference should, after such communication with Local Governments and Administrations as may be necessary, be convened for this purpose. He appreciates the fact that there must be material difference between any system adopted in Behar and that which prevails in provinces where the patwari establishments are utilised, but is convinced, nevertheless, that there are many details of method in connection with which uniformity of practice may be usefully established, and that the discussion of these matters by experts will lead to useful results, not only in connection with the Behar programme, but also in respect to the improvement of system in other provinces. He desires, however, before addressing other Local Governments, that his Honour's concurrence in this proposal should be invited.

The provinces which will be invited to send representatives would probably be the North Western Provinces, the Punjab, and the Central Provinces.

6. The proposition put forward in the 70th paragraph of Sir A. MacDonnell's Minute meets with the full concurrence of the Government of India. The map and record of rights must be maintained up to date, and the Government cannot be fettered by any restrictions which will preclude the accomplishment of this object. The utmost that can be promised is that the maintenance of the record shall be effected at the minimum cost and with the least amount of inspection compatible with the end in view. The Government of India are not prepared to pronounce an opinion how far the rules as now drafted will secure the minimum of expenditure and inspection which may be possible, but they apprehend that this is the very question upon which the discussions by a conference of experts will lead to a satisfactory conclusion. In any case his Excellency in Council is, as at present advised, disposed to agree with his Honour that no longer period than three years should be permitted to pass without revising the record.

— No. 3. —

Despatch from the Secretary of State for India to the Governor General of India in Council.

Revenue, No. 163, dated 14 December 1893.

My Lord Marquis,

I HAVE received the joint memorial from the British India Association and four other local bodies regarding the cadastral survey in North Behar, and other papers which were forwarded with your Excellency's Revenue letter, No. 80, dated the 8th November 1893.

2. I have read these important papers with much interest; and I desire especially to refer to Sir Anthony MacDonnell's Minute, which is a clear and comprehensive statement of the reasons for undertaking, prosecuting, and maintaining a survey and record of rights in the districts of North Behar. As at present advised, I am not disposed to depart from my predecessor's decision that a survey should be made and a record of rights prepared for the four districts in question, and I am unable to see ground for stopping the proceedings in the manner suggested at the 17th paragraph of the joint memorial.

3. I shall await your further letter on the two points you have reserved, namely, (1) the share of the expenditure that ought to fall upon the general treasury, and (2) the scheme for maintaining the record of rights. When I learn your views on these points I shall be in a position to pass final orders on the joint memorial. Meanwhile a copy of this Despatch should be communicated to the five associations which have forwarded the memorial.

I have, &c.
(signed) *Kimberley.*

ADMINISTRATION REPORT

ON THE

RAILWAYS IN INDIA

FOR

1892-93,

BY

LIEUTENANT-COLONEL R. A. SARGEAUNT, R.E.,
DIRECTOR-GENERAL OF RAILWAYS.

Presented to both Houses of Parliament by Command of Her Majesty.

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ADMINISTRATION REPORT

ON THE

RAILWAYS IN INDIA

FOR

1892-93.

CHAPTER I.

GENERAL.

Classification.—In Chapter I. of the report for 1891–92 it was explained that the classification of railways had, under instructions from Government, been revised with a view to show separately the results of working of the standard and metre gauge lines. In the report for the year now under review this distinction has been maintained, and the railways have been separately grouped according to gauge in all statements prepared for other than financial requirements. The lines have also been renumbered, and a complete list with the classification, gauge, and other particulars has, as usual, been given in Appendix C., pages 193 to 198.

In other appendices and in the body of the report the lines classed under special gauges, have as a rule, been excluded, except where the main results of the working of all railways are noticed.

2. *Open Mileage.*—The following lengths of new line were opened for public traffic from 1st April 1892 to 31st March 1893 :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
Miles - - - - -	210¼	279½	—	489¾

The total mileage under each gauge opened during the previous year was as follows :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
Miles - - - - -	65¼	612½	—	677¾

Further details of the additions made to the open mileage during 1892–93 will be found in the table given in Appendix A., page 191.

The total length of railway open on 31st March 1893 was as follows :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Miles.	Miles.	Miles.	Miles.
State lines worked by Companies -	3,493¼	5,132¾	—	8,626
State lines worked by the State - -	3,558½	1,281½	28¼	4,868¼
Lines worked by guaranteed Companies -	3,586¾	—	—	2,586¾
Assisted Companies - - -	183¼	163¼	51	398
Lines owned by Native States and worked by Companies.	399⅛	121¾	71¾	593
Lines owned by Native States and worked by State railway agency.	124	—	—	124
Lines owned and worked by Native States	—	693¼	94	787¼
Foreign lines - - - - -	—	58¾	—	58¾
Total - - - - -	10,345¾	7,451¼	245	18,042

In addition to the above, there were in existence on the same date 53½* miles of steam tramways outside municipal limits.

The total length of railway open at the end of the previous year was as follows :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
Miles - - - - -	10,103¾	7,171¾	288½	17,564

The length of steam tramways then open was 37¾ miles.

3. Subsequent to the close of the year 1892–93 and up to date (15th May) the additional mileage reported to have been opened to traffic is that of the Guntakal-Mysore Frontier Railway from Dharmavaram to Hindupur 49¼ miles, the Jetalsar-Rájkot Railway, 46¾ miles, and the Meiktila branch of the Burma (State) Railway 13 miles metre gauge.

4. *Extensions of Line sanctioned.*—During the year sanction was given to the construction of additional mileage to the extent of 153¼ miles, comprising :—

STANDARD GAUGE.

	Miles.	Miles.
Commercial lines—		
British India—		
East Indian - - - - -		30¼
Native States—		
Mysore Goldfields - - - -	10	
Bhopal-Ujjain - - - - -	113	
		123
TOTAL - - -		153¼

The construction of a steam tramway from Bársi Road Station on the Great Indian Peninsula Railway to the town of Barsi was also authorised during the year.

Further details of the mileage sanctioned will be found in Appendix B., page 192.

5. *Total sanctioned mileage.*—After allowing for deductions on account of alteration in alignment and minor corrections of mileage, &c., the total sanctioned mileage on the 31st of March 1893, omitting tramways, compares with the sanctioned mileage on the corresponding date of the previous year as follows :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Miles.	Miles.	Miles.	Miles.
Total to end of March 1893 - -	11,526¾	8,599	269½	20,395¼
Total at end of the previous year -	11,349	8,596½	313	20,258½
Increase over the previous year -	177¾	2½	-43½	136¾

The decrease under special gauges is due partly to the exclusion from railway mileage of the Cherra-Companyganj and the Thatôn-Duyinzáik railways, which, for administrative purposes, are now treated as tramways, and partly to the conversion of the Nalháti, 4 ft. gauge, Railway to the standard gauge.

6. *Important Works completed and in Progress.*—The first section of the East Coast, standard gauge, Railway from Bezváda to the south bank of the Godávari river opposite Rajahmundry, 91 miles, was completed and opened for traffic on the 20th February 1893. The sections from Rajahmundry to Cocanada, 42 miles, and from Sámalkót to Vizianagrum, 129 miles, are expected to be opened during 1893.

The section of the Hyderabad-Umarkot, standard gauge, Railway from Gidu Bandar to Shadipalli, 59 miles, was completed and opened for traffic on the 18th August 1892. The extension to the Nára River, 18½ miles, is in abeyance.

* Includes the mileage of the Cherra-Companyganj and Thatôn-Duyinzáik Railways which, for administrative purposes, are now treated as tramways.

The first section of the Godhra-Rutlam, standard gauge, Railway from Godhra to Limkhera, a distance of 25 miles, was completed and opened for traffic on the 16th January 1893. Fair progress was made on the unopen section and on the Panchpiplia tunnel.

Good progress was made on the Bareilly-Rámpur-Moradabad, standard gauge Railway, and on the first 48½ miles of the Lucknow-Rae Bareli-Benares Railway, which is on the same gauge.

On the North-Western, standard gauge (State), Railway the improvement of grades between Soháwa and Gujar Khan stations and other works were completed. These improvements are designed to increase the power of the line to cope with a heavy troop traffic. The work of strengthening weak bridges and of fitting vacuum automatic brakes to the rolling-stock was also in active progress.

On the Eastern Bengal (State) Railway the doubling of the standard gauge line between Naiháti and Ránaghat was completed, and the second line was opened in sections on the 20th April and the 12th November.

On the Bengal Central, standard gauge, Railway the work of increasing and improving the waterways where necessary, and of raising the line at various places, was practically completed.

Satisfactory progress was made with the construction of the Jherriah coalfields branch of the East-Indian, standard gauge, Railway, and a section 3 miles in length, mile 1 from Barákar to Chanch, has been worked for goods traffic since the 1st February 1893. The Toposi colliery branch extensions were also in hand.

The conversion of the late Nalháti, 4 ft. gauge, Railway to the standard gauge was completed on the 1st July.

The section of the Guntakal-Mysore Frontier Railway, metre gauge, from Dharmavaram to the Mysore frontier, which had been under construction by the South Indian Railway Company, was completed during the year and the branch of the Mysore Railway from Bangalore was linked in with it on the 15th April 1893.

Work was commenced on the southern section of the Assam-Bengal, metre gauge, Railway.

The section of the Mu Valley Railway, metre gauge, from Shwebo to Wuntho, mile 150½, was opened for public traffic on the 15th March 1893. Work was pushed on from Wuntho to mile 250, and from this point to the Mogaung terminus the work of location was completed.

The Bengal Dooars, metre gauge, Railway from the bank of the Teesta opposite Jalpáiguri to Mal Bazar, 27 miles, was sufficiently completed to admit of its being worked for goods traffic from the 15th January 1893.

The Cooch Behar, 2′ 6″ gauge, railway was in progress, and will probably be ready for opening in July 1893.

The bridge over the Kistna river at Bezváda, 12 spans of 300 feet, which has been constructed to carry a mixed standard and metre gauge line, was completed and formally opened for traffic on the 17th March 1893. This bridge connects the Southern Mahratta, metre gauge, railway system with the Nizam's Guaranteed State Railway and the East Coast Railway, which are on the standard gauge.

A new bridge of 15 spans of 140 feet over the Papaghni river on the north-west line of the Madras Railway was completed and opened for traffic on the 1st July. The Penner bridge, 11 spans of 150 feet, on the Guntakal-Mysore Frontier Railway, was opened for traffic on the 1st of June.

The Saranda tunnel on the Bengal-Nágpur, standard gauge, Railway was completed on the 1st October 1892, and trains have since been allowed to pass through. The diversion over which the traffic was previously carried has been removed.

7 *Principal Events.*—The Assam-Bengal Railway Company was formed in England in April 1892, and the construction works on this railway, which had been started by the State, were taken over by the Company on the 14th November 1892.

The Nalháti and the Patna-Gya State Railways were absorbed into the East Indian Railway system on the 1st April and the 1st July respectively.

The Amritsar-Pathánkot Railway was transferred from Provincial to Imperial and incorporated with the North-Western (State) Railway from the 1st April 1892.

From the same date the control of the Eastern Bengal (State) and the Bengal Central Railways was transferred from the Government of Bengal to the Director General of railways and the Government of India respectively.

The working of the Guntakal-Dharmavaram section of the Guntakal-Mysore Frontier Railway was made over to the Southern Mahratta Railway Company from the 1st January 1893.

In connection with the working of the Hyderabad-Umarkot Railway, the ferry over the Indus at Kotri was taken over from the District Local Board by the North Western (State) Railway on the 1st of August.

In pursuance of arrangements concluded with the Marine Department, the ferries over the Indus at Dera Ismail Khan and Dera Ghazi Khan were also worked by the North Western (State) Railway from April to September.

Automatic vacuum brakes were brought into use on the mail trains of the Oudh and Rohilkhand (State) Railway.

With the opening of the Saranda tunnel on the 1st of October, an accelerated mail service was introduced on the Bengal-Nágpur Railway between Nágpur and Ásansol.

The project for bridging the Godávari river near Rajahmundry, mentioned in the last report, has been deferred. To facilitate the through traffic between the Nizam's Guaranteed State and the East Coast Railways, however, a ferry is being established across the river which will be capable of carrying loaded waggons.

8. *Cost.*—Including unfinished lines, the total capital expenditure on all railways up to the 31st December 1892 amounted to Rs. 234,08 lakhs, thus :

——	Standard Gauge.	Metre Gauge.	Special Gauges.	Unclassified Expenditure.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Lakhs - -	176,53	55,76	82	97	234,08

In addition to this, Rs. 89 lakhs were expended on colleries, surveys completed and in progress, and interest on capital, which in the case of the Bengal and North-Western, the Delhi-Umballa-Kalka, and the Rohilkund and Kumaon* Railways was charged to the capital account of these lines during construction, making up the total expenditure on railways under all heads to Rs. 234,97 lakhs.† Of this, the capital outlay on open lines, including suspense accounts, amounted to—

——	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
Lakhs - - -	172,23	54,12	78‡	227,13

The average cost§ per mile of railway open was as follows :

Standard Gauge.	Metre Gauge.	Special Gauges.
Rs.	Rs.	Rs.
1,62,893‖	71,119‖	31,252

The cost per mile of single track, including sidings, being—

—	—	—
Rs.	Rs.	Rs.
1,25,256	63,256	29,670

	Rs.	
* Lucknow-Bareilly section (Company's capital).		
† As per details in paragraph 1, Chapter VI., page 73 - - -	234,47	lakhs.
Deduct—Cherra-Companyganj Railway, which, for administrative purposes, is now treated as a steam tramway - - - - -	8	„
	234,39	
Add—Calcutta Port Commissioners' Railway, not included in Chapter VI. -	58	„
Total	234,97	„

‡ Excludes the capital outlay on the late Nalhâti State, the Cherra-Companyganj, and the Thatôn-Duyinzáik Railways (*see* Chapter I, paragraph 5, page 14).

§ On outlay charged to final heads of account, excluding steam-boat.

‖ The mileage on which this is calculated includes 1,147 miles of line laid with two or more tracks, for details *see* Statement No. 25, pages 124 and 125.

9. *Graphic Diagram.*—The graphic diagram published with this report shows the open mileage, capital outlay, gross earnings, working expenses, and net earnings of all railways from the commencement of operations to the end of 1892.

10. *Maps.*—In addition to the map usually inserted at the commencement of the report showing, according to gauge, the railways constructed or sanctioned for commencement on the 31st March 1893, the following have been added at the end of the report:

(i.) Map illustrating, by distinctive colours, the railways sanctioned during the administrations of the several Viceroys, corrected up to the 31st March 1893.

(ii.) Map illustrating the suggestions of the Famine Commission of 1880 regarding railways, showing progress up to the 31st March 1893.

As it is just ten years since the programme for railways considered indispensable for protection or other urgent purposes, referred to as Schedule A. in the marginal references on the map, was drawn up, it has been thought interesting to show the progress made towards completion of the programme.

(iii.) Map showing the principal centres of traffic in 1891. These centres are illustrated by coloured rectangles, which represent the amount of traffic, both outwards and inwards. For this map the ratio of the average receipts from each passenger booked to the average receipts from each ton of goods booked has been taken as a guide in determining the scales on which the rectangles representing the coaching and goods traffic respectively have been shown.

(iv. and v.) Maps illustrating, by coloured bands, the distribution of the passenger and the goods traffic during 1891 as shown by the outward bookings from each station.

11. *Gross Earnings.* — The gross earnings during the calendar year were Rs. 23,22,92,811, against Rs. 24,04,02,790 during 1891, as follows:—

——	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
1891 - - -	18,40,61,732	5,50,10,874	13,30,184	24,04,02,790
1892 - - -	17,32,98,271	5,77,19,986	12,74,554	23,22,92,811
Difference - - -	— 1,07,63,461	+ 27,09,112	— 55,630	— 81,09,979

Of the total gross earnings during 1892, 74·60 per cent. were earned by the standard gauge lines, 24·85 per cent. by the metre gauge, and the balance, 0·55 per cent., by the special gauge lines. The following figures show the distribution of the earnings under the main heads of account:—

——	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
Coaching - - - -	5,41,46,470	2,27,10,074	5,87,415	7,74,43,959
Goods - - - -	11,46,07,286	3,24,78,133	6,67,261	14,77,52,680
Miscellaneous, including steamboat -	45,44,515	25,31,779	19,878	70,96,172
Total - - -	17,32,98,271	5,77,19,986	12,74,554	23,22,92,811

12. *Passenger Traffic.*—The number of passengers carried as compared with the previous year was as follows:—

——	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	No.	No.	No.	No.
1891 - - - -	80,335,272	41,596,189	923,876	122,855,337
1892 - - - -	83,577,278	43,083,330	796,305	127,456,913
Difference - -	+ 3,242,006	+ 1,487,141	— 127,571	+ 4,601,576

The coaching earnings were :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
1891	5,52,25,243	2,16,93,010	6,19,367	7,75,37,620
1892	5,41,46,470	2,27,10,074	5,87,415	7,74,43,959
Difference	— 10,78,773	+ 10,17,064	— 31,952	— 93,661

and the passenger miles :—

	Miles.	Miles.	Miles.	Miles.
1891	3,561,612,772	1,641,930,653	22,564,548	5,226,107,973
1892	3,538,134,974	1,710,345,279	20,744,003	5,269,224,256
Difference	— 23,477,798	+ 68,414,626	— 1,820,545	+ 43,116,283

An explanation of the decrease in earnings notwithstanding a large increase in the number of passengers booked will be found in Chapter VII., paragraph 4, page 88.

13. *Goods Traffic.*—The aggregate tonnage of goods, material, and live-stock carried was 26,334,232 tons, against 26,158,953 tons in 1891, as follows :—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Tons.	Tons.	Tons.	Tons.
1891	19,343,709	6,652,013	163,231	26,158,953
1892	19,018,611	7,191,736	123,885	26,334,232
Difference	— 325,098	+ 539,723	— 39,346	+ 175,279

with earnings as follows :—

	Rs.	Rs.	Rs.	Rs.
1890	12,40,28,024	3,13,59,838	6,93,304	15,60,81,166
1891	11,46,07,286	3,24,78,133	6,67,261	14,77,52,680
Difference	— 94,20,738	+ 11,18,295	— 26,043	— 83,28,486

the goods ton mileage being :—

	Miles.	Miles.	Miles.	Miles.
1891	3,589,116,058	845,567,526	4,308,847	4,438,992,431
1892	3,337,875,655	891,438,997	4,066,597	4,233,381,249
Difference	— 251,240,403	+ 45,871,471	— 242,250	— 205,611,182

Excluding the traffic of the special gauge lines, the total quantity of general merchandise carried was 16,147,534 tons, or 3·80 per cent. less than in 1891, and the freight received aggregated Rs. 12,69,45,106, being less by 5·57 per cent. The decrease was due to the exceptional traffic of 1891, chiefly in wheat and seeds booked to Calcutta, Bombay, and Kurrachee for export. Including materials and stores carried for home lines, military stores, and coal and live-stock for the public, the gross weight lifted showed an increase of 214,626 tons, or 0·83 per cent., with a decrease in the earnings of Rs. 83,02,443,* or 5·34 per cent.

An explanation of the decrease in earnings with an increase in tonnage lifted will be found in Chapter VII., paragraph 5, page 88.

* Including miscellaneous.

14. *Approximate Earnings, First Quarter*, 1893.—The earnings for the first quarter of 1893 show on the whole a slight increase compared with the earnings for the corresponding quarters of 1891 and 1892:—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
1891	4,92,38,340	1,33,34,126	1,70,529	6,27,42,995
1892	4,94,54,347	1,44,62,871	1,72,535	6,40,89,753
1893	4,88,58,523	1,57,22,313	1,65,784	6,47,46,620

The figures relating to each railway separately will be found in Appendix F., pages 216 and 217.

15. *Working Expenses.*—The total working expenses amounted to Rs. 10,90,00,057, against Rs. 11,30,38,471 in the previous year, as follows:—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
1891	8,31,03,801	2,90,82,250	8,52,420	11,30,38,471
1892	7,90,14,196	2,92,51,951	7,33,910	10,90,00,057
Difference	— 40,89,605	+ 1,69,701	— 1,18,510	— 40,38,414

The percentage of expenses on gross earnings under the several departmental heads was as follows:—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
Maintenance	11·87	12·16	12·40	11·94
Locomotive	15·29	17·42	18·79	15·84
Carriage and waggon	4·14	3·76	6·00	4·06
Traffic	7·37	8·19	9·67	7·59
General	4·38	6·92	8·82	5·04
Steam-boat, special and miscellaneous, &c.	2·54	2·23	1·90	2·45
Total	45·59	50·68	57·58	46·92

16. *Net Earnings.* — The net earnings realised were Rs. 12,32,92,754, against Rs. 12,73,64,319 in 1891 as under:—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
	Rs.	Rs.	Rs.	Rs.
1891	10,09,57,931	2,59,28,624	4,77,764	12,73,64,319
1892	9,42,84,075	2,84,68,035	5,40,644	12,32,92,754
Difference	— 66,73,856	+ 25,39,411	+ 62,880	— 40,71,565

17. The return on the capital expenditure on open lines, including steamboat service and suspense accounts, compares as follows:—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Average of all Lines.
1891	5·98	5·04	5·42	5·76
1892	5·47	5·26	6·92	5·43

Financial Results.—It must, however, be borne in mind that this represents only the statistical result of working. The financial results to the State of working the Indian railways for 1892–3 are not yet accurately known, but the following statement gives the figures of the revised estimate for 1892–93 as compared with the actual figures for the preceding year. These last-named figures are given in detail in Statements Nos. 1 to 4 at the end of this chapter. The figures for 1892–93 are those from which the statement on pages 102 and 103 of the report has been compiled :—

—	1891–92.	1892–93.
	Rs.	Rs.
Losses—		
Guaranteed railways	31,39,706	75,74,000
State lines leased to companies, open and unopen	45,23,660	72,31,000
State railways, military, open	56,63,000	57,42,760
State railways, military, unopen	2,16,220	3,76,000
State railways, commercial, unopen	16,82,426	29,67,000
	1,52,25,012	2,38,90,760
Gains—		
East Indian railway	95,71,130	67,27,000
State railways, commercial, open	39,39,720	5,72,760
	1,35,10,850	72,99,760
Apparent net loss	17,14,162	1,65,91,000
Add—Charges debited to—		
39—Guaranteed railways—land and supervision	1,92,560	2,99,000
40—Subsidised railways—land, interest, and subsidies	3,31,298	3,19,000
41—Miscellaneous railway expenditure	9,20,597	— 1,01,000
Total apparent loss	31,58,617	1,71,08,000

The interest charges for the East Indian, Eastern Bengal (State), and North-Western (State) Railways for 1891–92, however, include annuities paid in England, which comprise a contribution of about 31 lakhs of rupees for sinking funds that will redeem the capital at the expiry of the periods for which the annuities are to run, so that on the whole the loss to the State during that year in its connection with the entire Indian railway system may be taken at less than one lakh of rupees. In the same way the figures for 1892–93 contain a similar contribution on account of sinking funds which amounts to about 35½ lakhs, so that the *net loss* to the State in that year will probably be about 135½ lakhs of rupees.

If interest on lines under construction were excluded from the above figures, the gains and losses to the State in its connection with the entire Indian railway system in 1891–92 would be a *net gain* of about 18½ lakhs, and in 1892–93 the results would show a *net loss* of about 98 lakhs of rupees.

The unfavourable results in 1892–93 as compared with 1891–92 are chiefly due to the very heavy fall in exchange which took place during the year.

The loss on guaranteed railways is mainly attributable to the comparatively high rate at which the guaranteed interest has to be paid. Under its contracts with guaranteed railway companies, the State has to pay interest at the guaranteed rates until the contracts terminate, and it is consequently unable to obtain any advantage from the increasingly easy condition of the money market; that is to say, where the State could now raise money at a little over 3 per cent. to pay off loans raised at higher rates of interest, it has still to continue to pay interest at or near the high average rate of 4 · 8 per cent. on the capital raised by the guaranteed companies; and now, owing to the fall in exchange, the amount of rupees which have to be remitted to England to pay the sterling interest charges is equivalent to a payment of interest of over 7 · 6 per cent. on the total capital raised converted at par.

Had silver remained at par the interest in 1891–92 would have been Rs. 2,15,13,299, and the guaranteed railways would have shown a surplus of Rs. 60,41,293 in that year. This measures the effect of the fall of the price of silver in connection with the one item of payment of interest.

Statement No. 1.

Guaranteed Railways.

Results to the State of working for the Official Year 1891–92.

Serial Number.	Railway.	Capital raised to the end of 1891–92.	Capital withdrawn to the end of 1891–92.	Interest Charges for 1891–92.				Net Earnings for 1891–92, *less* Surplus Profits paid to Companies.	Gain or Loss (+ or −).
				Sterling (paid in England).		Interest paid in India.	Total.		
				Amount.	Converted at the Average Rate of Exchange.				
XVIII	Great Indian Peninsula.	£ 25,476,933	£ 25,373,944	£ 1,185,439	Rs. 1,70,02,311	Rs. 1,62,219	Rs. 1,71,64,530	Rs. 1,73,71,330	Rs. + 2,06,800
XIX	Bombay, Baroda and Central India.	8,807,219	8,783,775	401,289	57,55,542	2,00,837	59,56,379	63,50,204	+ 3,93,825
XX	Madras - - -	10,969,644	10,979,436	527,431	75,64,736	8,653	75,73,389	39,79,112	−35,94,277
XXXIX	South Indian - -	—	—	—	—	—	—	(*a*) − 1,46,054	− 1,46,054
	Total -	45,253,796	45,137,155	2,114,159	3,03,22,589	3,71,709	3,06,94,298	2,75,54,592	−31,39,706

(*a*) Represents moiety of surplus profits earned in 1880, but not paid till 1891–2.

Statement No. 2.

State Lines Leased to Companies.

(Imperial Lines constructed with capital raised by Companies under contract with the Secretary of State.)

Results to the State of working for the Official Year 1891–92.

Serial Number.	Railway.	Subscribed Capital to the end of 1891–92.	Capital Outlay to 31st of March 1892.	Interest Charges for 1890–91.				Net Receipts for 1891–92.	Gain or Loss (+ or −).
				Sterling (paid in England).		Paid in India.	Total.		
				Amount.	Converted at the Average Rate of Exchange.				
II	Bengal-Nágpur - -	£ 6,905,781	Rs. 9,26,23,390	£ 249,250	Rs. 35,74,890	Rs. 1,94,150	Rs. 37,69,040	Rs. 33,42,800	Rs. − 4,26,240
III	Indian Midland - -	6,986,116	8,56,38,230	249,267	35,75,140	—	35,75,140	16,84,570	−18,90,570
XIII	Bengal Central - -	1,000,000	99,59,900	33,750	4,84,070	—	4,84,070	1,91,100	− 2,92,970
XXXIV	Rohilkund and Kumaon (Lucknow - Bareilly section) - -	160,837	29,12,860	—	—	74,390	74,390	2,32,050	+ 1,57,660
XXXVI	Southern Mahratta* -	6,453,957	7,75,05,920	229,410	32,90,340	—	32,90,340	12,63,070	−20,27,270
XXXVIII	Southern Mahratta (Mysore section) -	1,224,000	1,50,19,670	48,000	6,88,450	—	6,88,450	3,14,240	
	Refund by the Mysore Darbar of net charge for interest on capital expended on the Mysore Railway -	—	—	—	—	−3,15,670	−3,15,670	—	− 58,540
XL	Assam-Bengal - -	102,905	—	—	—	—	—	—	—
	Government share of surplus profits of the Rohilkund and Kumaon railway for the year 1891 taken in reduction of the Company's debt for advances of interest -	—	—	−995	−14,270	—	−14,270	—	+ 14,270
	Total - -	22,833,596	(*a*)28 36,59,970	808,682	1,15,98,620	− 47,130	1,15,51,490	70,27,830	−45,23,660

* Includes the Bellary-Kistna Railway since the date of transfer from the State, viz., the 1st of January 1888.
(*a*) Represents rupee outlay incurred in India.

Statement No. 3.—State Railways (Commercial).

Results to the State of working for the Official Year 1891–92.

Serial Number.	Railway.	Capital Outlay to the 31st of March 1892.	Interest Charges for 1891–92.				Net Receipts for 1891–92.	Gain or Loss (+ or −).
			Sterling (paid in England) Interest and Annuity.		Charged in India.	Total.		
			Amount.	Converted at the Average Rate of Exchange.				
	Commercial Lines.	Rs.	£	Rs.	Rs.	Rs.	Rs.	Rs.
	(1.) *Open for Traffic.*							
	Patna-Gya	43,50,110	—	—	1,73,940	1,73,940	3,47,380	+ 1,73,940
IV	Bhopal-Itársi (*British Section*)	*16,76,230	—	—	63,120	63,120	48,600	− 14,520
VI	Wardha Coal	49,81,200	—	—	2,04,810	2,04,810	59,450	− 1,45,360
VII	Dhond-Manmád	1,10,56,360	—	—	4,41,020	4,41,020	3,08,580	− 1,32,440
VIII	Bezváda Extension	14,16,720	—	—	56,290	56,290	29,090	− 27,200
IX	North-Western (State)—	(*a*)						
	Commercial Section	31,39,98,910	571,819	82,01,390	69,35,630	1,51,37,020	1,43,95,380	− 7,41,640
	Amritsar-Pathánkot	56,10,340	—	—	2,24,550	2,24,550	1,12,240	− 1,12,310
XI	Oudh and Rohilkhand (State)	10,36,38,640	337,294	48,37,680	10,700	48,48,380	49,78,140	+ 1,29,760
XII & XLIII	Eastern Bengal (State)†	(*a*) 11,24,27,000	155,613	22,31,900	30,13,800	52,45,700	52,01,050	− 44,650
XXXIII	Bengal and North-Western—							
	Tirhoot Section‡	2,36,11,030	—	—	9,37,240	9,37,240	7,11,470	− 2,25,770
XXXV	Rajputana-Malwa	12,99,84,950	—	—	52,56,020	52,56,020	1,11,72,310	+ 59,16,290
XXXIX	South Indian (including the Villupuram-Guntakal and Nellore Branch).	7,41,29,440	182,308	26,14,770	10,52,770	36,67,540	22,82,860	− 13,84,680
XLIV	Burma (State)	3,06,75,510	—	—	12,19,370	12,19,370	17,79,100	+ 5,59,730
	Toungoo-Mandalay	2,11,95,150	—	—	8,46,280	8,46,280	10,14,360	+ 1,68,080
	Nalháti	3,64,780	—	—	14,270	14,270	44,170	+ 29,900
	Cherra-Companyganj	7,73,830	—	—	30,950	30,950	440	− 30,510
LVII	Jorhát	7,51,670	—	—	30,010	30,010	3,110	− 26,900
	Bareilly-Pilibhit } Lucknow-Sitapur-Seramau }	51,21,140	—	—	2,04,380	2,04,380	19,910	− 1,84,470
	Umaria Colliery	10,00,090	—	—	38,570	38,570	20,200	− 18,370
	Warora Colliery	15,54,420	—	—	61,920	61,920	1,12,760	+ 50,840
	Total open State Railways (Commercial)	84,83,17,520	1,247,034	1,78,85,740	2,08,15,640	3,87,01,380	4,26,41,100	+ 39,39,720
	(2.) *Unopen Lines.*							
V	Godhra-Rutlam	29,09,040	—	—	75,460	75,460	—	− 75,460
X	Hyderabad-Umarkot	12,08,610	—	—	24,900	24,900	—	− 24,900
XVII	East Coast	1,62,04,850	—	—	3,87,440	3,87,440	—	− 3,87,440
XL	Assam-Bengal	4,78,760	—	—	9,570	9,570	—	− 9,570
XLI	Máyavaram-Mutupet	7,12,740	—	—	19,980	19,980	—	− 19,980
XLV	Mu Valley	1,12,43,360	—	—	3,48,500	3,48,500	—	− 3,48,500
	Lucknow-Rae Bareli-Benares	3,18,550	—	—	6,370	6,370	—	− 6,370
	Bareilly-Rámpur-Moradabad	1,86,260	—	—	3,730	3,730	—	− 3,730
	Meiktila Branch	12,110	—	—	270	270	—	− 270
	Dharmavaram-Hindupur	11,53,700	—	—	23,810	23,810	—	− 23,810
	Stores	13,12,500	—	—	39,990	39,990	—	− 39,990
	Nágpur-Chhattisgarh Depreciation Account.	7,52,980	—	—	33,420	33,420	—	− 33,420
	Bellary-Kistna§	1,65,75,080	—	—	6,63,000	6,63,000	—	− 6,63,000
	Vizagapatam-Raipur‖	2,45,035	—	—	9,800	9,800	—	− 9,800
	Biláspur-Etáwah Survey‖	75,132	—	—	3,005	3,005	—	− 3,005
	Ránaghat-Bhagwangola‖	3,02,440	—	—	12,098	12,098	—	− 12,098
	Southern Mahratta‖	5,27,070	—	—	21,083	21,083	—	− 21,083
	Total unopen State Railways (Commercial)	5,42,18,217	—	—	16,82,426	16,82,426	—	− 16,82,426
	Total open and unopen State Railways (Commercial)	90,25,35,737	1,247,034	1,78,85,740	2,24,98,066	4,03,83,806	4,26,41,100	+ 22,57,294

* Includes Rs. 60,570 expended by the State on the survey for this line, but not included in the capital account of the railway.

† Includes the Bársoi-Kissengunge branch.

‡ Includes the Durbhunga-Bairagnia branch.

	Rs.	North-Western (State) Railway. Rs.	Eastern Bengal (State) Railway. Rs.
(*a*) Capital as above—			
Commercial section	31,39,98,910		
Military section	12,15,46,500		
		43,55,45,410	11,24,27,000
Deduct premium	2,93,38,040		1,13,64,370
Amount shown as capital in the published finance accounts of the Government of India		40,62,07,370	10,10,62,630

§ The capital expenditure shown against this line represents the amount expended by Government up to the 31st of December 1887 and liabilities incurred up to that date, and law charges debitable to Government after the transfer of the line.

‖ Abandoned or in abeyance.

Statement No. 3A.

State Railways (Military).

Serial Number.	Railway.	Capital Outlay to the 31st of March 1892.	Interest Charges for 1891–92.				Net Receipts for 1891–92.	Gain or Loss (+ or −).
			Sterling (paid in England) Interest and Annuity.		Charged in India.	Total.		
			Amount.	Converted at the Average Rate of Exchange.				
	Military Lines.	Rs.	£	Rs.	Rs.	Rs.	Rs.	Rs.
	(1.) *Open for Traffic.*							
IX	North-Western (State):— Military section*	12,15,46,500	—	—	48,22,370	48,22,370	−8,40,630	−56,63,000
	Total open State Railways (Military)	12,15,46,500	—	—	48,22,370	48,22,370	−8,40,630	−56,63,000
	(2.) *Unopen Lines.*							
XV	Mushkaf-Bolán	18,40,320	—	—	37,140	37,140	—	− 37,140
XVI	Mári-Attock	6,81,140	—	—	13,620	13,620	—	− 13,620
	Sind Pishin — Petroleum Operations.	1,29,720	—	—	6,340	6,340	—	− 6,340
	Frontier Railway Reserve Material.	39,18,880	—	—	1,51,960	1,51,960	—	− 1,51,960
	Peshawar Railway Reserve	3,57,500	—	—	7,160	7,160	—	− 7,160
	Total unopen State Railways (Military)	69,27,560	—	—	2,16,220	2,16,220	—	− 2,16,220
	Total open and unopen State Railways (Military)	12,84,74,060	—	—	50,38,590	50,38,590	−8,40,630	−58,79,220
	Grand Total State Railways (Commercial and Military)	1,03,10,09,797	1,247,034	1,78,85,740	2,75,36,656	4,54,22,396 **	4,18,00,470	−36,21,926

Statement No. 4.

East Indian Railway.

Results to the State of working for the Official Year 1891–92.

Serial No.	Railway.	Capital outlay to the 31st of March 1892.	Interest and Annuity Charges for 1891–92.				Net Receipts (*less* surplus Profits paid to Shareholders) for 1891–92.	Gain.
			Sterling (paid in England).		Paid in India.	Total.		
			Amount.	Converted at the Average Rate of Exchange.				
I	East Indian	Rs. 39,39,78,300 (*a*)	£ 1,482,306	Rs. 2,12,60,160	Rs. 23,14,950	Rs. 2,35,75,110	Rs. 3,31,46,240	Rs. 95,71,130

* Includes line from Ruk to Chaman, and on the Quetta loop, Sibi to Bostán *viâ* Bolán and Quetta: also the Sind-Sagar line Lála Músa to Sher Shah junction with branches; also the lines from Golra to Khusálgarh and Muzaffarabad junction to Sher Shah and the late Salt branch, metre gauge.

	Rs.
(*a*) Capital as above	39,39,78,300
Deduct premium	6,55,00,000
Amount shown as capital in the published finance accounts of the Government of India	32,84,78,300

CHAPTER II.

WORKS IN PROGRESS.

East Indian Railway (Standard Gauge).

Azimganj Branch. — The Nalháti State Railway, 4 ft. gauge, was incorporated into the undertaking with effect from the 1st April 1892, and the name changed to the Azimganj branch of the East Indian Railway. Arrangements were at once made for the conversion of the line to the standard gauge. Old 20 feet rails from the main line were used for relaying, and the work was completed on the 1st July.

Jherriah Extension.—The extension of the Barákar branch to the Jherriah coal-field, including a short line from Barákar to Chanch, 39 miles, was sanctioned in March 1892 This work, which includes a bridge over the Barákar river, has been in active progress. The branch, from Barákar to Chanch, 3 miles, was completed sufficiently to allow of its opening to goods traffic from the 1st February. It is expected that the whole extension will be completed in July 1893.

Toposi Colliery Extensions.—Extensions of the Toposi colliery branch—

From Toposi to Khorabad	- - -	11·36 miles
From Nandi to Panuria	- - -	13·45 „
And from Salanpur towards Jamgram	-	4·57 „

which were sanctioned during the year, have been in progress, so far as the available funds permitted.

Additional sidings and junction arrangements at Hooghly were completed, and the works for the new scheme of water-supply put in hand.

Additional sidings and the rearrangement of the yard at Asansol to facilitate the working of the junction with the Bengal-Nágpur Railway were in progress, as also the laying of a third line between Asansol and Raneegunge.

The relaying of the Gya branch with 12 Denham Olpherts' sleepers to a 30-feet rail was commenced.

The worn iron road in the main line has now been relayed with steel rails, but the Jubbulpore branch and the loop line have still to be relayed. The old iron rails which are being cut down to secure a fresh joint and fitted with deep fish-plates will make a tolerable road.

Bengal-Nágpur Railway (Standard Gauge).

2. The Saranda tunnel was completed on the 1st October 1892 and opened for traffic, the diversion, over which traffic previously passed, being eliminated. The tunnel is lined almost throughout.

The five new crossings referred to in last year's report as being under construction at Bágúdih, Nímdih, Kátandih, Jaraikela, and Kulunga were completed during the year.

Additional staff quarters were commenced at Biláspur, Chakardharpore, and Jharsuguda, and additions were made to the office accommodation at Nágpur.

The Jharsuguda-Sambalpur branch, 30·23 miles, including the Bonum bridge referred to in last year's report, was completed and opened for public traffic on the 10th March 1893.

Indian Midland Railway (Standard Gauge).

3. The locomotive shops at Jhánsi made fair progress during the year. The shells of all the buildings were completed, and by the aid of a temporary traverser (the permanent one not having yet arrived from England), the locomotive department have been enabled to occupy Block No. 2 (carriage, wagon, and paint shop).

The storage reservoir at Jhánsi, sanctioned in July 1892, has made rapid progress, and is nearly completed.

Sanction to the erection of water-power machinery at Guddia for supplying water to Jhánsi station was received on the 16th December 1892, and arrangements are being made to put the work in hand.

The locomotive yard at the Cawnpore transfer siding has been completed.

The new locomotive well at Bína has been completed; that for Básoda is in progress.

The approaches to the cantilever footway over the Jumna bridge at Kálpi have been pushed well on to completion; the ironwork for the footway will be erected on its receipt from England.

Bhopal-Itársi Railway (Standard Gauge).

4. The Midghat crossing station and connected works were completed and opened for traffic on 1st October 1892.

The new locomotive yards at Itársi and Barkhera have been pushed well on to completion.

Quarters for the locomotive staff at Itársi have been completed.

Two new crossing stations at Hirania and Misrod were completed and opened for traffic on the 1st October 1892.

Godhra-Rutlam Railway (Standard Gauge).

5. It was stated in the last report that the first section out of Godhra, which was being constructed under contract by Messrs. Kirby & Co. would be finished by the end of June 1892. There was, however, very considerable delay, and the line from Godhra to Limkhera (25 miles), was only opened for public traffic on the 16th January 1893.

On the remainder of the line work was in progress at the end of the year, the earthwork on the Rutlam division and minor bridging on both the Dohad and the Rutlam divisions being practically finished.

Of the Panchpiplia tunnel, about 500 feet of the heading were through, and the breaking up to floor level was well in hand. Drilling is being done from both ends; the south face, owing to its distorted strata, has been reported as dangerous, and will require lining.

A heavy storm in December 1892, and very unusual and unexpected floods in the river during January 1893, obstructed work on the Mahi bridge by filling in the foundations and washing away the temporary bridges and the tram line across the river, but otherwise work is proceeding satisfactorily. The girders will be erected on a staging of old rails so as to prevent stoppage of the work during the rains.

The masonry work of the 60-feet girder bridges on the Dohad division is well forward.

North-Western Railway System (Standard Gauge).

6. *Main Line and Branches.*—The new alignment on improved grades between Soháwa and Gujar-Khan was completed and opened to traffic on the 1st April 1892. About 1,000 feet of new line in the north approach to the Bishendorh bridge between Soháwa and Missa was also opened on the 31st October 1892. The improvement of grades and permanent way, miles 954 to 970, is now practically complete, except ballasting and a little earthwork. The works on the Bakrala project have been delayed owing to cholera and fever among the workmen, but they were making steady progress at the close of the year. The new grading on the Mandra project is nearly complete, and a length of about 4 miles of line near Mandra station was opened on the 8th February 1893. The works on the Siala project were also delayed owing to sickness among the labourers, but since November 1892 they have made good progress. The Leh bridge was completed, the piers of the Ling and Sohan bridges founded, and work on the Kurrang bridge was in progress.

The gradient division has been constituted a separate charge with effect from the 1st April 1893, and combined with that of the Mári-Attock Railway.

The work of strengthening the weak bridges has been in hand during the year. Owing to delay in receipt of new girders from England, the programme of renewal of smaller bridges could not be worked up to; of the larger bridges, the Ravi and the Jhelum are in hand. Out of 33 spans of the Ravi bridge, the 15 northern spans have been filled up and the girders removed. New girders have been placed in position over 15 spans, but the completion of the bridge awaits a decision on a proposal to close three more spans on the south bank of the river. The approach grades on each side of this bridge were reduced from 1 in 100 to 1 in 300. Work on the Jhelum

bridge was also greatly delayed owing to the late arrival of material, but is now in progress; the cracked piers of this bridge are being re-built. The Sutlej bridge at Phillour has been partially re-sleepered.

On the Saháranpur district, four 30 feet girders have been strengthened. On the Mooltan district, the bridge over the Vabu Escape Channel at Chánga Mánga was remodelled.

The following were the principal troop traffic works executed during the year:

At Pesháwar city about nine miles of sidings were laid down and about 1½ miles of permanent-way material stacked in reserve. Sixteen miles of permanent-way material complete is also kept in reserve at this station for a possible extension of the railway to Michni. All works connected with the troop platforms and the ordnance and commissariat sheds have also been completed.

At Ráwalpindi a siding from the railway station to the fort was completed and opened to traffic on the 18th October 1892, the point of junction with the main line being protected by interlocking gear. In connection with the commissariat sidings, three platforms have been constructed and two miles of permanent-way laid and connected with the main line.

All troop traffic works on the Sukkur district have been completed, with the exception of improved water-supply at certain stations. Special sidings and platform for detraining and entraining troops at the Dádú rest-camp were in progress.

A new crossing station at Thúll was completed and certain improvements were made in the watering arrangements for troops and horses at Reti and Meean Meer West. All unopened crossing stations on the Ráwalpindi, Lahore, Saháranpur, Mooltan, Sukkur, and Kurrachee districts were fully equipped, and are now ready to be opened at short notice when required. The Mirpur Mathelo flag station was converted into a 3rd class road side station.

On the Lahore and Saháranpur districts an extra sleeper per rail length has been added to long lengths of the 68 lbs. bullheaded rail road on pot sleepers. This has given a steadier road and lessened the difficulty experienced from "creep."

Fair progress was made with the interlocking of signals at stations on the Lahore district.

The unroofed portion of the platform at Saháranpur, a length of 400 feet, was covered in to provide a continuous covered passage between the North Western and Oudh and Rohilkhand trains at the junction station. The passenger platforms at Umballa city and Ludhiána were widened. The Doráha platform was extended to 600 feet clear, and the sleeper wall replaced by a masonry one.

All distant signals on the Rájpura-Bhátinda railway have been placed at 1,800 feet instead of 1,200 feet distant from the facing points. New goods sidings were laid at Rámpúra Phul, Tappa, Bhuchchu, Alál Dhablán, and Chhintanwala. The shed at Patiála for stabling the saloon carriage of His Highness the Maharaja of Patiála was completed.

Sind-Sagar Section and Khusalgarh Branch.—In pursuance of the arrangements made with the Military (Marine) Department for working the steam ferries over the Indus at Dera Ismail Khan and Dera Gházi Khan, a branch line from Darya Khan to Karlu was laid, but could not be opened for traffic, as the line was submerged and seriously damaged by flood water from the Indus. The ferry line from Gházi Ghát to the main channel of the Indus opposite Dera Gházi Khan was found impracticable.

Certain additional sidings at Darya Khan and Gházi Ghát were completed. An improved approach of the Sind-Sagar branch into Lála Músa station was made.

Sind-Pishin Section.—On the Sind-Pishin section the following works were completed during the year:—Re-alignment in Chappar Rift; side drains from Násák to Kachh Kotal; Kachh bridge piers, which were cracked, rebuilt; store depôt, Quetta; sinking artesian boring, Kachh; water supply at Dirgi; main tunnel and block-houses at Khojak.

A part of the new re-alignment at Mudgorge, chains 65 to 95, was completed and opened to traffic on the 2nd July 1892. The temporary line round Puddle Hollow was eased from 250 to 400 feet radius on the 28th September 1892.

Many flood protection works were completed in the Sharigh and Quetta districts, and alterations and additions to staff quarters made. The bridge in the Khanai Catch siding was enlarged, and the drainage scheme at Quetta completed.

The chief works in progress were the re-alignment near Mudgorge, the troop platform and sidings at Chaman, the underpinning of the Khojak tunnel, the water-supply at Sibi, and the erection of a weigh-bridge at Khost.

Hyderabad-Umarkot Railway (Standard Gauge).

7. The section from Gidu Bandar to Shadipalli, 59 miles, which has been built as a provincial work by the Bombay Government, was completed and opened for traffic on the 18th August 1892, and made over to the North Western Railway to work.

The extension, 18½ miles, to the Nára river is in abeyance at present.

Oudh and Rohilkhand (State) Railway (Standard Gauge).

8. On the open line an island platform with a connecting footbridge has been completed at Lucknow station.

During the year 29·50 miles of road have been relaid with 75 lbs. steel rails; 87,373 old pattern cast-iron sleepers have been renewed with cast-iron oval bowl sleepers of a new pattern; 11,019 worn out iron rails have been renewed with a better class of iron rails released from the road, which has been now relaid with 75 lbs. steel rails. On 152 miles the covering ballast has been brought up to full section.

There are now in the line, excluding sidings,—

244·83 miles of 60 lbs. iron rails.
173·57 miles of 60 lbs. steel rails.
274·15 miles of 75 lbs. steel rails.

Lucknow-Rae Bareli Section of the Lucknow-Rae Bareli-Benares Railway (Standard Gauge).

9. All earthwork on the 48½ miles of this railway which was under construction was finished prior to the rains of 1892. In September 1892 bridgework was completed, and the station buildings shortly after. Platelaying was started in November, and by December the first 13 miles into Mohanlalganj station had been laid with wooden sleepers. Owing to the non-receipt of steel sleepers from England, further platelaying has been suspended.

Bareilly-Râmpur-Moradabad Railway (Standard Gauge).

10. This chord line, length 56·07 miles, has made good progress during the year, and the earthwork is almost finished. The four large bridges on the line, which were commenced during September and October 1892, are making good progress; the pier wells have been built up to an averge height of 26 feet at the Byghool nullah, 16 feet at the Bakra nullah, 35 feet at the Kosi river, and 32 feet at the Rámganga river. The minor bridges are well in hand. The permanent-way is beginning to arrive, and the collection of stone ballast at Hardwar is in progress.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

11. Repairs to earthwork and extra bridging on the Bársoi-Kissengunge branch consequent on the severe damage caused by floods were taken in hand and nearly completed during the year. In all 13 spans of 40 feet and 14 spans of 20 feet have been provided.

The doubling of the line from Kánchrapára to Ránaghat, a length of 17 miles, was completed and opened for traffic from the 12th November.

The double line between Ballygurge and Dock junction (Tolley's nullah) laid last year was put in order, and sanction to open for traffic was received.

The short branch, 1·44 miles in length, between Jalpáiguri and the west bank of the Teesta to connect with the Bengal Dooars Railway on the other side of the river was completed and opened for traffic in June.

The distant and station signals on the whole system were altered in accordance with the new general rules; the former to show a green instead of a white light when at caution, and the latter to show "danger," "caution," and "all right," signals instead of "danger" and "caution" only.

Overbridges for foot passengers were constructed at Ránaghat and Rájbari. Sixty units menials' quarters in two blocks were completed at Narculdanga, opposite the Sealdah general offices, for locomotive and traffic staff.

Owing to the formation of a chur in a convenient position between Dámukdia and Sára, with a single deep channel between it and Sára, the construction of the chur

line from Dámukdia and the establishment of a cold weather ghât, as the river fell, gave less trouble than usual.

The Manihári Ghât and Anchárá Ghât sidings were extended as usual to follow up the falling river.

Additions were made to station sidings at Brace Bridge Hall coal depôt, Mírpur, Sára, Saidpur (in the workshop), Kusiárgáon, Manihari, Katihár, and Purneah, and further additions and improvements made in the yards at Sára, and Párbatipur.

Sidings to Messrs. Ralli Brothers' jute godowns were constructed at Saidpur, Domár, and Haldibári.

Bengal Central Railway (Standard Gauge).

12. An increase to and improvement of the waterways and the raising of the line at various places, &c., which were sanctioned under "Flood works" estimates aggregating Rs. 2,14,664, were practically completed during the year.

An estimate for ballasting the line between miles 101 and 195½, amounting to Rs. 45,375, was sanctioned.

An experimental station named Dogachhea was opened at the 21st mile in May, and an estimate for constructing station buildings and a small goods siding there has been sanctioned.

Mushkaf-Bolan (State) Railway (Standard Gauge).

13. The complete project for the Mushkaf-Bolán State Railway was submitted to the Government of India in September 1891. This project was for a single line of track throughout, but orders have since been received that all tunnels and bridges are to be built for a double track.

The line takes off from the present Bolán State Railway near Sibi, and rejoins it beyond the Kolpur station at the top of the Bolán pass. The actual length to be constructed is about 59 miles, and the total rise between Sibi and Kolpur, the highest point on the line, is 5,463 feet.

The maintenance of the existing temporary Bolán Railway from Sibi to Quetta *viâ* the Kundilání gorge, a length of 98¾ miles, is included among the works of this railway. The whole of the dips in the river bed below Hirók were lifted in June 1892, and the permanent-way materials safely stacked along the banks of the Bolán. The relaying of this permanent-way was commenced in September 1892, and was completed early in November. Between Rindli and New Bank it was again laid along the river bed; between New Bank and Mach the rails have been laid along a new and safe alignment, avoiding the Bolán river, except for a short distance, where it crosses the bed on the square. From Mach to Hirók, except for a distance of about a mile at each end, the rails have been laid along the new Mushkaf-Bolán formation.

Owing to these changes in the temporary line, there was but little damage done to it between New Bank and Hirók, although the past winter was an exceptionally severe one, with heavy falls of snow and frequent floods. On the length from Rindli to New Bank the case was, however, very different, for the frequent floods during January and February 1893 did considerable damage to the materials, and, practically speaking, closed the line for about two months.

There is a break in through communication between Sibi and Quetta *viâ* this temporary Bolán line of about three miles between Hirók and Dózán, which is the narrowest and most difficult part of the Bolán pass.

Work was commenced on the first, second, fourth, and fifth divisions of the Mushkaf-Bolán State Railway in November 1891.

On the first division the operations have so far been confined to the manufacture of bricks, of which a very large number is required for the numerous tunnels and other works on this railway.

Owing to the short provision of funds for 1892–93, the works on the second division were closed in April 1892 after a considerable quantity of earth-work had been executed in the heavy cuttings and embankments along the northern slope of the range of high hills which divides the Mushkaf from the Bolán valley. The works on this division were re-opened in November 1892, and considerable progress has since been made in the earthwork along its whole length. Had sufficient funds been made available, the earthwork might have been practically completed this past season.

Of the four tunnels on this division, tunnel No. 9, which is 3,000 feet in length, is the longest. At the north end of this tunnel machinery has been erected for

supplying compressed air to the machine drills in the headings, and a line of pipes, about 6,000 feet long, has been laid over the Panir hill, the summit of which is nearly 1,000 feet above the tunnel, to supply compressed air to the machine drills working in the south heading. The aggregate length of top heading driven is 1,190 feet, and besides at the north end about 300 feet has been enlarged to full section, and nearly 400 feet of bottom heading driven. The labour so far has been entirely native.

Two metre gauge inclines have been laid down, and are at work, for the conveyance of materials to the north face of this tunnel. These inclines are on the three rail system—that is, the central rail is common to both tracks. The lower incline is nearly 2,000 feet long with grades running from 1 in 25 to 1 in 10. The upper incline is 375 feet long on a grade of 1 in 2½ throughout. These works are connected with the temporary Bolán line by a branch about six miles long, which takes off about midway between Kirtá and Lalaj.

Tunnel No. 10, which is 320 feet long, has been enlarged, and is now ready for the arching.

Tunnel No. 11, 400 feet long, has its south top heading driven over 50 feet, and an adit is being made for working at the north top heading.

Tunnel No. 12 is 900 feet long, and is having the top headings driven from both ends. No machinery is being used in the three latter tunnels.

A commencement has been made at some of the large and the minor bridges, but the progress will be limited until larger supplies of cement are received from England.

The station builings, platforms, and staff quarters at Panir, Pishi, and Chidderzie stations are well in hand.

The water-supply for the tunnel works has had to be brought from near Bibinani by a line of 4½ inch wrought-iron pipes some six miles long; and is further distributed by some miles of branch wrought-iron piping of smaller diameter. Wells for drinking water have been made. At Pishi and Chidderzie a supply of good water is procurable, and is brought to the works in wrought-iron pipes; but these supplies are not so copious as they were expected to be.

On the third division no work has been done. A further survey was made between Ab-i-Gum and Mach to determine if it would be feasible to extend the ruling gradient of the first and second divisions, 1 in 55 compensated for curvature, to Mach; but it was found that this would entail some 7½ miles of extra length, besides being very costly, while interference with some of the large nullahs was seen to be unavoidable.

The fourth division extends from Mach to Hirok, and on this length the earthwork is practically finished, the exception being about half of the high embankment at the north end of the Hannar nullah bridge. There is one tunnel on this division near Siri Bolán which is completed with the exception of the portals.

The large bridges are advanced as far as is possible until drawings of the girders are received from England, and all the minor bridges are completed.

On the fifth division, which extends from Hirók to Kolpur, the bulk of the earthwork is finished and the masonry of the large bridges is as far in hand as is possible until the detailed drawings of the girders are received. The minor bridges are all completed.

The improvement of Kolpur station and approaches is in hand.

The works between Hirók and Kolpur would have been further advanced but for the fact that they were closed for practically the whole of January and February 1893 owing to the heavy snowfall and intense cold.

Mari-Attock Railway (Standard Gauge).

14. *Kamalpur Division 25 miles.*—The Kamalpur division effects a transverse connection between the present lines to Pesháwar and to Khusálgarh at Roumia and Basál respectively. Good progress was made with the extremely heavy bridging; the bridge masonry, in fact, is now within a few weeks of completion; the girders are all delivered at site and the staging arranged for. The headings of the six tunnels are all in progress, but between excessive heat, difficulty with water and ventilation, and a severe outbreak of cholera last summer, the progress in this respect and in the heavier rock cuttings has not quite equalled expectation.

Langar Division 35 miles.—The somewhat lighter works of the Langar division have made less progress owing to delay, in part to changes due to ill health among the staff, and in part to the combined ills of a cholera and fever epidemic in a famine-stricken district. Owing to financial exigencies, the works have now been practically closed, and the divisional charge combined with that of Kamálpur.

East Coast Railway (Standard Gauge).

15. The sanctioned length of railway under construction is 521½ miles. On the 20th February the section from Bezváda to the bank of the Godávari opposite Rajahmundry, 91 miles in length, was opened for goods and passenger traffic. This section is for the present being worked by the Nizam's Guaranteed State Railways Company in direct continuation of its existing service. The section from the Godávari to Cocanada, 42 miles, is expected to be opened for the carriage of goods early in 1893–94, and the Sámálkot-Nizianagrum section, 129 miles, at the end of June. These sections, 171 miles in length, inclusive of the Cocanada and Vizagapatam branches, will probably be fully opened for passengers and goods in November or December 1893. The Southern section may be roughly described as about three-fourths finished, and the Northern section as about one-half finished.

The bridge over the Kistna River at Bezváda, twelve spans of 300 feet was completed and opened for goods traffic on the 17th March 1893. This bridge connects the Southern Mahratta metre gauge railway with the Bezváda extension of the Nizam's State Railway and the East Coast Railway which are on the standard gauge. The transhipment of traffic between the railways of the two gauges is, as a temporary arrangement, to be carried out at Bezváda.

Great Indian Peninsula Railway System (Standard Gauge).

16. The quadrupling of three-fourths of a mile of line near Byculla is only partially completed. The new Byculla station has been finished, and the new locomotive yard is practically complete. At Victoria terminus interlocking gear is awaited.

A new and enlarged station building is in course of erection at Chinchpokli; also a large permanent station is being built at Currey Road. The additions and alterations to the station at Thána were completed and the foot overbridge was erected.

A new tank-house is being provided at Niphád.

The new Protestant church at Igatpuri was completed.

At Bhusával the new goods yard and the interlocking arrangements were finished. At Itársi junction the extension of the platform and station accommodation was completed. The remodelling of the station yard at Nágpur was finished. Wire fencing with stone posts is being erected from Jubbulpore. The timbering of the Ebegaon viaduct on the north-east line was renewed, and the Tápti bridge was painted. The faces of the arches of the Malkápur bridge on the Nágpur branch were rebuilt. Four new crossing stations were opened on the Nágpur branch.

A new overbridge of old rails was in progress at Lonávla. Hadapsar, a new permanent station between Poona and Loni, was opened in August 1892. The new station building at Bársi Road was nearly completed.

The addition of an 8th sleeper per rail between Poona and Ráichúr was in progress during the year. On the double line of road the 69-lb. steel rails are being replaced by 82-lb. steel rails, and the iron rails in the single road are being replaced by the 69-lb. steel rails thus released.

For the convenience of traffic in the busy season, twelve new block stations on the double line and three new crossing stations were put in at the close of the year at places where they are most needed. The new system of signalling is at work at all stations between Bhusával and Shegaon; it is also being erected between Victoria terminus and Thána.

On the Dhond and Manmád Railway 30 miles of fencing were erected.

On the Wardha Coal Railway the renewal of sleepers continued during the year.

Bombay, Baroda and Central India Railway (Standard Gauge).

17. The improvement of the water-supply at Virár and 16 other stations was nearly completed, Sanand station being the only exception.

The rail level on the 60-feet Warren girder bridges was raised during the year, except at the Tápti, Ránip, and Sábarmati bridges.

The work of interlocking the south up and down home signals with the level crossing gates south of Church Gate station was in progress.

Latrines on the flushing system have been provided at Marine lines and Charni Road stations.

A new permanent station building was erected at Málád during the year. A crossing station was opened at Makarpura, about half-way between Baroda and Itola, a distance of 11¼ miles. Additional accommodation has been provided at Sanand, Miyágám, and Bárejadi.

At the Parel workshops a new engine for the saw shop has been erected, and important additions and alterations to the machine shop have been carried out.

Madras Railway (Standard Gauge).

18. The Pápaghni bridge was completed and opened for traffic on the 1st July 1892. The overstrained girders of the Rallavonka bridge, which consists of nine spans of 64 feet, and of the Thootha bridge, twelve 64 feet openings, were replaced by others of a stronger type. The Cheyair bridge girders were strengthened.

The works necessary for the junction with the South Indian Railway at Kátpádi were completed. The works in connection with the junction of the Nílgiri Railway at Mettupálaiyam have been sanctioned. Plans and estimates are under preparation for the work in connection with the junction of the Mysore Gold-fields Railway at Kólár Road station.

Distant signals are being provided at every station: 131 have been erected up to date. The grouping of points at Jalárpet was completed.

The Nizam's Guaranteed State Railway (Standard Gauge).

19. The construction of a new locomotive carriage and wagon workshop at Lalagooda, estimated to cost about 9¼ lakhs of rupees is the only large work in progress.

Mysore Goldfields Railway (Standard Gauge).

20. This branch, which was sanctioned on the 9th July 1892, will connect the Kólár Goldfields in Mysore with the Kólár Road Station on the Madras Railway.

The line, which is being constructed by the Mysore State, is expected to be ready for opening early in 1893–94, when it will be worked by the Madras Railway Company.

Bína-Guna Railway (Standard Gauge).

21. The works on this railway have made good progress. The earthwork is about half done. The Betwa bridge and the bridges over the Or and Sind rivers are about three-quarters finished. The minor bridges are about half completed and ballast is coming in. The permanent-way has been altered from the type in use on the Indian Midland Railway to the State Railway type on steel sleepers. The line, as originally surveyed, was 72¼ miles in length, but a new approach, giving better gradients and easier work into Guna station from the Sind river, was adopted, and this now makes the total length of the line 73½ miles. It is expected that all the earthwork and minor bridges will be completed by June 1893, as also the masonry of the three large bridges. The permanent-way and other materials have been indented for from England.

Bhopal-Ujjain Railway (Gauge undecided).

22. At the close of 1891–92 two alternative lines had been surveyed, and at the commencement of the present year, 1892–93, the portions of these lines common to both were being permanently located. Further investigations had shown that what was believed to be a better line than either of the above between Baircha and Tajpur (26 miles) was too expensive, but between Tajpur and Maksi (15 miles) an improved re-alignment has been carried out during the year.

Sanction to commence construction operations was given in November 1892 and an immediate start was made on such lengths as were finally aligned, and the earthwork on miles 32 to 46 (from Bhopal) is nearly complete. In the Bhopal State nothing has been done beyond pushing the construction of the temporary staff quarters for which land was only received on the last day of February. In the Ujjain division a start has been made with the staff quarters, but other works had to await the re-alignment of a long length, 47 miles, of this division.

Bengal and North-Western Railway System (Metre Gauge).

23. *Company's Section.*—The Bahramghat branch, which was opened throughout from February 1892, was practically completed during the year.

A new crossing station at Gour, mile 196, was opened for traffic from the 25th March 1893, and a new goods shed was put in hand at Revelganj station.

A new siding was laid in at Sonepore station to accommodate the méla traffic from Dígha Ghât. The station at Ajodhya (Lakarmandi Ghât) was rebuilt owing to the previous station having been engulfed in the Gogra in the floods of 1891.

Tirhoot Section.—The station buildings at Bairagnia Bazar were completed during the year.

The only important works in progress, but not completed, were those in connection with the transhipment yard at Mokameh. They were, however, sufficiently advanced to allow of the yard being opened for traffic on the 7th February 1893. The works include about three miles of sidings, two slip lines, 1,600 ft. of goods-transhipment platform, 800 ft. coal-transhipment platform, 24,000 sq. ft. of shedding, four sets European quarters, 12 menials' quarters, goods offices, engine shed, weigh bridge, store shed, and yard and workshop for flotilla.

Rajputana-Malwa Railway (Metre Gauge).

24. The demarcation of the railway land was practically completed.

New crossing stations were provided at Ambliyasan, Khimel, Angneshwar, Someswar, Mandauriya, Shamilpura, Jhalana, Dantli, Banskho, and Bhanura.

A third track has been put in at Chápi, Umardeshi, Maval, Banás, and Mori stations.

A 40 ft. girder bridge was completed at mile 29 from Cawnpore.

The bridge at mile 528, consisting of nine spans of 40 ft., was completely carried away in 1892, and the diversion was also carried away a short time afterwards. A new bridge of four spans of 40 ft. on well foundations is being built.

The arrangements for obtaining a supply of water for Ajmere from the Budha Pashkar lake were finished.

Additional staff quarters and other minor works have been provided at Mehsána Junction, Abu Road, Bándikui, Mhow, Agra Cantonment, and Kásganj.

The re-arrangement of the Delhi station yard and the new goods yard at the Lahore gate at Delhi were completed.

New sidings have been given for the Salt Department on the Sámbhar branch.

The work of re-alignment between Indore and Fatehabad was in progress.

Fencing was erected during the year on the ghât section between Choral and Mukhtiára and on other parts of the line.

Southern Mahratta Railway System (Metre Gauge).

25. *Main Line.*—The sidings, platform, and shed at Castle Rock required for customs work are in hand.

A fuel siding has been laid at mile 21¼ near Alnávar.

Additional staff quarters and other minor works have been provided at Londa, Dhárwár, Dundúr. Annigeri, Halkoti, Harlápur, Banni Koppa, Háspet, Kurnool Road, Márkapur Road, Donakonda, and Guntúr.

The general water-supply scheme at Hubli is not yet completed. The construction of a new railway service reservoir has been sanctioned.

The floods of 1891 caused considerable damage to the Bellary-Kistna line, and proved the necessity for additional waterways which have been put in between Malkapuram and Kurnool Road. Near Rungapuram a 10 ft. girder bridge has been converted into a 20 ft. one. Similar works are in progress between Nandyál and Rungapuram.

Poona Branch.—Ghorpuri station, which had been closed on the opening of the Poona station, was re-opened on 9th September 1892. The new station building there was completed during the year. The military troop platform and sidings were also completed. The dangerous cutting at mile 265½ on the Alandi Ghât has been converted into a tunnel.

Additional staff quarters have been provided at Khanapur, Belgaum-Ashta Road, and Karad. A fuel siding has been put in at mile 5 near Khanapur.

At mile 13 an egg-shaped 10-feet culvert is being substituted for a 20-feet girder bridge which showed signs of failing.

About 30 miles of fencing are being erected on the Poona branch.

Harihar Branch.—Additional staff quarters and other minor works provided at Ránibennur, Byádgi, and Háveri.

Mysore Section.—Considerable renewals of sleepers are being carried out on the older portions of this line.

Additional staff quarters and station accommodation are being provided at Dávangere Kadur, Tumkur, and Dodbele.

Pending the re-arrangement of the station yard at Bangalore, an extra siding to hold 60 waggons was put in to cope with the traffic.

Kolhápur Railway.—A weigh-bridge and the house have been erected at Kolhápur station.

South Indian and Southern Mahratta Railways (Metre Gauge).

Dharmavaram-Mysore Frontier and Mysore Frontier-Bangalore Railways.

26. The working of the Guntakal-Dharmavaram section of the Guntakal-Mysore frontier line, which was opened for public traffic on the 1st June 1892, was taken over by the Southern Mahratta Railway Company on the 1st January 1893.

A large number of capital works on this section remain to be carried out, many of them having been handed over to the Southern Mahratta Railway Company in an incomplete state.

The section from Dharmavaram junction to the Mysore frontier has been constructed by the South Indian Railway Company. The section from Dharmavaram to Hindupur, a distance of 49¼ miles, has been inspected by the Government inspector, and reported ready for passenger traffic. The working of this section, as also of the rest of the line to Yesvantpur, the junction with the main line of the Mysore section of the Southern Mahratta Railway, has been entrusted to that company. This latter portion is being constructed by the Mysore State, and the first 20 miles from Yesvantpur to Dodballapur were opened to traffic on the 15th December. Good progress has been made in the remaining 31½ miles in Mysore territory, which, together with 7¼ miles from Hindupur to the Mysore frontier, are expected to be ready for opening early in 1893–4.

South Indian Railway (Metre Gauge).

27. During the year 40·49 miles have been relayed with 50-lb. steel rails on cast-iron pot sleepers, the total length of 50-lbs. road now being 403·88 miles.

The erection of home-signals and shifting of distant-signals to a greater distance from facing points is in progress.

The enlargement of the station at Villupuram junction to accommodate the traffic of the Villupuram-Dharmavaram section is nearing completion. The additional staff quarters for locomotive staff were completed in January 1893 as far as sanctioned.

Villupuram-Dharmavaram Section.—The construction estimate for this section lapses on the 31st March 1893, and an estimate amounting to Rs. 3,40,434 has been sanctioned to bring the railway up to the proper standard of efficiency. The principal items are the completion of the Venkatasapuram and Mugaiyur stations, additional quarters and offices at Pákala, and the completion of the rolling-stock.

The re-arrangement of Máyavaram station and the enlargement of Tiruvallúr junction station consequent on the construction of the Máyavaram-Mutupet railway is in progress.

A steam-pump for the locomotive well has been delivered at site, and a refreshment room is being built at Tanjore junction to meet the revised train service.

A siding from Tanjore to the laterite quarries at the village of Pulliarpatti, 4·68 miles long, is about to be laid.

A quarry siding from mile 247 to the Golden Rock will be laid soon.

Sidings leading into Messrs. Dymes and Co.'s factory were laid at Sátúr.

Additional locomotive workshop accommodation and a permanent shed for rolling-stock at Negapatam are in progress.

A siding for Messrs. Parry and Co. is being laid at Tinnevelly.

Assam-Bengal Railway (Metre Gauge).

28. The total length of line of the Assam-Bengal Railway, viz., 742¼ miles, is now under construction or re-alignment, no portion being open for traffic.

The engineering staff engaged by the Company in England began to arrive in India in October, and, as soon as the necessary arrangements could be made, the work of re-alignment was put in hand.

For the purposes of construction, the line has been divided into three sections, each in charge of a superintending engineer.

Section I. from Chittagong to Silchar, and with a branch of 32 miles from Laksam to Chándpur, is 303 miles long.

Section II. from Badarpur, which is about 17 miles west of Silchar, to Lumding, is 118 miles long. This section includes the heaviest portion of the work in the north Cachar hills.

Section III., Gauháti to Makum junction, is 320¼ miles long.

In section I. the re-alignment has been practically completed and earthwork has been started, but work has generally been greatly retarded by the delays experienced in obtaining possession of the land. Brick manufacture was started.

In section II. the work of alignment through the north Cachar Hills is very difficult, but progress has been satisfactory considering that the parties were not able to get to work before the end of December. The alignment of about 14 miles will probably have to stand over until next season.

In section III. the works which were commenced by Government on the Gauháti-Lumding branch were taken over by the Company in November in terms of the contract with the Secretary of State. The earthwork between Gauháti and Jamuna Mukh, a length of 63 miles, has made fair progress, and brick manufacture is well in hand.

At Gauháti two sets of permanent staff quarters have been built; also engine shed, workshops, and store sheds of a semi-permanent character of old rails and corrugated iron.

A line about one mile in length has been laid down from the Gauháti station yard to the bank of the Brahmaputra for the purpose of carrying the materials brought up from Calcutta by the steamer companies; and one locomotive and 29 ballast waggons have been erected.

Between Jamuna Mukh and Lumding the work of the season has been confined to improving the alignment, clearing the jungle, making a cart road, and building temporary quarters.

Pynkado sleepers from Burma are being delivered at Chittagong for the first section of the line, and the first consignment of rails is shortly expected there.

Máyavaram-Mutupet Railway (Metre Gauge).

29. Great difficulty was again met with, as in the previous year, in obtaining labour of all kinds. The working population is entirely agricultural; labour is consequently only available, and that in a fitful way, in the intervals between cultivating and reaping the crops. Fair progress has, however, been made on earthwork considering these difficulties, the interruption from festivals, and the water-logged state of the country when under cultivation. Up to the end of February, 284½ lakhs cubic feet were completed.

The manufacture of bricks and concrete material has gone on steadily, although much delayed and hampered by the difficulty in procuring fuel for burning the kilns. Out of a total of 337 bridges, 109 have been started, and are in varying stages of completion. At the end of February, 318,000 cubic feet of masonry were built. The major bridges are in an advanced state.

About 10·44 miles of permanent way were laid up to 13th March, and of this about 2 miles are in diversions.

The station buildings and staff quarters have lately been commenced, and are now being pushed forward.

Pálanpur-Deesa Railway (Metre Gauge).

30. The construction of this branch, 17¼ miles long, from Pálanpur to Deesa as a metre gauge line on a substructure fitted with a standard gauge railway was sanctioned at the close of the previous year. The line is being constructed by the Bombay, Baroda and Central India Railway Company.

Burma (State) Railway (Metre Gauge).

31. Additional sidings of an aggregate length of 4,150 feet were laid at Pyuntaza, Tharrawaddy, Gyobingauk, Palôn, and Hmawbi stations.

The bridge over the Cambe Chaung was completed and opened for the passage of trains on the 9th June 1892. The protective works at the Pyuntaza bridge are in progress.

The following additions have been made to the staff quarters on the line:

At Rangoon, a large building containing seven sets of married quarters and fourteen sets of rooms for unmarried guards; also a guards' running room.

At Insein, a block of eight sets of quarters for locomotive subordinates.

At Letpadan, two buildings containing ten units for guards and drivers.

At Toungoo and Pyuntaza, quarters for two and four married drivers respectively.

Refreshment rooms have been built at Kyauksé and Meiktila road-stations.

The project for draining the Rangoon station-yard, of which the reconstruction of a culvert under the Soolay Pagoda road formed a part, is approaching completion. The bridge over the Botataung creek and the overbridge at Stockade road, both on the new line from Rangoon to Pazundaung, are also well in hand. The improved alignment of the Irrawaddy line between Taikkyi and Thanatchaung has been completed. Fifteen miles of the Irrawaddy line have been renewed with 50 lbs. steel rails. Three miles of 41¼ lbs. steel rails have been substituted for as many iron 40 lbs. rails in the road on the Sittang district near Pegu. Very large renewals of sleepers have been made on the Irrawaddy and Sittang sections,—in all 70,000, *viz.*, 66,000 ordinary sleepers and 4,000 bridge sleepers.

Twenty miles of the old wooden fencing on the Irrawaddy line have been replaced by five-strand wire fencing of the state railway type.

The following new capital works were carried out at the Insein workshops: extension of furnace shed at a cost of Rs. 2,880: shingling-furnace at a cost of Rs. 1,620: new hearths, steam-hammer, and other plant for the blacksmith's shop at a cost of Rs. 14,500: new machine tools and other plant for the machine tool shop, cost Rs. 3,437.

The Meiktila branch, 12·89 miles in length has been completed, and an additional platform and ashpit have been provided at Meiktila road station to accomodate the branch traffic.

Mu Valley State Railway (Metre Gauge).

32. The total length of this system is now 315¼ miles, made up as follows:

	Miles.
Myohaung Branch.—From Myohaung, (a station three miles south of Mandalay of the Burma (State) Railway), to Amarapura shore station on the left bank of the Irrawaddy - - -	6
Main Line.—From Sagaing shore on the right bank of the Irrawaddy to Mogaung *viâ* Shwebo, Wuntho, and Nahakaung junction -	295
Katha Branch.—Katha to Nahakaung junction - - - -	14¼
	315¼

with the addition of a ferry between the Amarapura and Sagaing shore stations (1¼ miles).

The section of the main line from Sagaing shore to mile 45, including the Myohaung branch, 6 miles, was practically completed during the last financial year. The main line section to mile 53 was opened to public traffic on the 1st July 1891, and the Myohaung branch on the 22nd February 1892.

The experience of the last rainy season showed that the waterways between miles 8½ and 10½ and 37 and 44 were not sufficient to carry off floods without bunding up the water in such a manner as to endanger the safety of the line and to affect injuriously the cultivation of adjoining lands; 118 lineal feet of extra waterways have therefore been provided in the shape of 10-feet and 6-feet culverts when required.

The section from Shwebo, mile 53 to mile 95, was opened for goods traffic on the 4th April 1892. Serious damage was done by floods to the portions between miles 83 to 84 and 93 to 94 at the end of October. Traffic was restored over the temporary diversions in about a fortnight, and the breaches have since been repaired, and 20 feet extra waterway provided at mile 83½.

The section from mile 95 to 145 was also opened for goods traffic on the 4th April 1892.

These sections from mile 53 to mile 152½ were inspected on the 26th January 1893, and opened for public traffic on the 15th March of this year.

The earthwork on the section from mile 152 to 194 has now been completed from mile 152 to 170 and mile 182½ to 194. Three major bridges have been finished and four others are in hand, and most of the minor bridges between mile 145 and 170 are completed. Permanent-way has been laid to mile 170, and most of the ballast on this section collected. Station buildings and temporary and permanent staff quarters were also finished, and station machinery provided at Wuntho, mile 152½. A great deal of the heavy earthwork in banks and cuttings from mile 170 to 182½ has been done, and some portions re-aligned. Quarters for the construction staff have been provided. The bridging and other works cannot be proceeded with rapidly till the formation is ready for carrying the permanent-way through, but brick manufacture and other preparatory work was in hand.

Mile 194 *to* 250 *and Katha branch*, 14¼ *miles.*—Earthwork on this section has been well pushed on, though impeded by heavy rains and sickness amongst labourers and staff. Fifty-one miles were completed. Platelaying has been started from Katha, and about 10 miles laid. Some delay was occasioned by the necessity of waiting for the completion of bridges where, owing to steep gradients and heavy work, it was inadvisable to use diversions. Work on the numerous major and minor bridges could hardly be started before December, since which time good progress has been made. The manufacture of bricks and supply of lime has been pushed on.

Two station buildings and the permanent staff quarters at Katha have been built, and arrangements for housing the construction staff completed.

Mile 250 *to* 295.—The location of this portion has been completed and plans and estimates submitted, but construction work has not yet been commenced.

Rohilkund and Kumaon Railway System (Metre Gauge).

33. *Lucknow-Bareilly Section.*—The Dudwa forest branch, which joins the main line at Mailáni, has been practically completed, as far as originally contemplated, but the extension of about 1½ miles to Sarota Phanta is still in course of construction.

The pontoon bridge ordered from home for the Sárda river did not arrive in time to be made use of, and a temporary pile bridge at that river was substituted for working traffic from the Dudwa forests without the necessity of transhipment.

The block kunker protective works at the Goomti bridge, Lucknow, were repaired and enlarged. The block kunker protective spur at the Deoha bridge at Pilibhit is being extended 200 feet.

The embankment at mile 73 has been raised, and a culvert of two arches of 5 feet has been converted to a bridge of one span 12 feet so as to give enlarged waterway.

Bengal-Dooars Railway (Metre Gauge).

34. Platelaying was commenced on the 5th April 1892, and, while frequently interrupted by the exceptionally heavy rainfall which was experienced all over the Dooars (over 200 inches fell during the year 1892, the greatest fall in one day being 17·5 inches), the rails were laid as far as Mal Bazar, and the line opened for goods traffic to that station on the 15th January 1893.

Work on the Ramshai branch has been much delayed on account of sickness, and the Ramshai station could not be opened for goods traffic till the 15th March.

During the rains the locomotive and waggon stock were erected locally, but the carriage stock has been erected at the Saidpur workshops of the Eastern Bengal (State) Railway.

The line to Mal Bazar will, it is hoped, be opened for passenger traffic before the rains of 1893 if the girders for the Neora bridge, 6 spans of 60 feet, arrive in the country in time. It is hoped a better alignment of this portion may be possible.

The remainder of the line to Dam Dim will probably open for goods traffic before the rains. The line at this part passes through a most unhealthy swamp, where work is only possible during two months in the year.

Dibru-Sadiya Railway (Metre Gauge).

35. A large goods shed at Dibrugarh, which was begun last year, was completed. Two miles of 50 lbs. rails were laid in the place of old 41¼ lbs. rails.

The main line was ballasted with stone for 15¼ miles.

The temporary station at Dinjan was replaced by a permanent one in brickwork.

Nílgiri Railway (Metre Gauge).

36. Active progress was made throughout the entire length. The supply of hill coolies is quite inadequate, as the men from the plains object to work in the higher portion on account of the cold, and in the lower on account of the notorious unhealthiness of the Kallar valley at the foot of the hill. Notwithstanding this, one-half of the earthwork was completed by the end of the year 1892. Five out of the eight major bridges are in progress, and 20 of the minor bridges completed. Most of the girders, signals, tanks, &c., as well as permanent-way, have been received. The Abt rack and fastenings, as also the rolling-stock, have been ordered. One mile of permanent-way has been laid as far as the Bhavani bridge, and the junction arrangements at Mettupálaiyam are well advanced.

The Gaekwar's Mehsána Railway (Metre Gauge).

37. Some additional waterway was provided, and the bridges which were damaged by the heavy floods of the monsoon of 1892 repaired.

Police quarters were in course of erection at Mehsána, Randála, Visnágar, Vadnagar, and Kherálu on the Kherálu branch, and at Mánund road and Pátan on the Pátan branch.

Jodhpore-Bickaneer Railway (Metre Gauge).

38. Since the opening of the Merta road Kuchámán road section, the mileage of the line has been reckoned from Kuchámán road instead of Marwar junction.

The well at Súrpura near Bickaneer has been sunk to a depth of 287 feet, and sweet water has just been met with. Additional quarters for the locomotive staff are being built at Merta road.

The following additional waterway has been found necessary. One small culvert on the Pachpadra line, ten between Merta road and Khángta, one at Khajwána, and three near Bickaneer. It has also been decided to raise the line 5 feet in mile 92 and put in a 6 feet girder, and also raise it 4 feet in mile 77 and put in a culvert.

Little difficulty was experienced this year from drift sand on the Bickaneer section; the cuttings had been taken out to flat slopes, and gangs of men were stationed at the worst places during the hot weather winds; these winds were, however, less violent than usual.

On the Kuchámán-road to Merta-road section the opening was delayed for five months by an outbreak of cholera in the hot weather, which scattered all the gangs, and again by the very unusual amount of fever in the autumn, which made it impossible to get labour. The work on this section is now finished, with the exception of ballasting and wells at Ren and Rámpura and permanent-way inspector's quarters at Ren and Degana, which are still unfinished.

Bhávnagar-Gondal-Junágarh-Porbandar Railway (Metre Gauge).

39. Sleeper renewals have been carried out at a very rapid rate along the Wadhwán-Bhávnagar section, the work being nearly finished at the end of the year. Renewals have also been effected on the other parts of the line.

The Khareda bridge, which had been damaged by the monsoon rains of 1891, was rebuilt during the year, and 12 spans of 20 feet arches were added close by in the Khareda valley. Two additional spans of 40-feet girders have been given to the Kilwa bridge. A new bridge of four spans of 20-feet girders has been put in at mile $\frac{34}{10}$ on the Verával section; also one of a single span of 20-feet girder at mile 119 on the Porbandar section.

A permanent station is being built at Dhasa. Gangmen's huts are being provided on the whole line.

Jetalsar-Rájkot Railway (Metre Gauge).

40. The construction of this railway was in progress. About a mile of the Rájkot end of the line was re-aligned, and sanction was given to extend the railway into Rájkot town. With these additions and alterations, the sanctioned length of this line is now 46¾ miles. The small length from Jetalsar to Nawágad was at first laid as a siding, and was opened for goods traffic for a few days in May 1892; but the results were not found to be sufficient to justify the continuance of the experiment. At the end of the year the whole line was practically ready for opening, which was expected to take place before the end of April 1893.

Cooch Behar Railway (2 ft. 6 in. Gauge).

41. Work progressed satisfactorily during the year. The earthwork thrown up last year suffered considerable damage from floods, and the unusually heavy rainfall during the last two or three months of the year has delayed the brick-making operations and construction of bridges. A redistribution of the waterway originally provided was found necessary after observation of the effects of the floods on the banks. The total amount of waterway has been slightly increased from 634 feet to 653 feet.

CHAPTER III.

LINES UNDER SURVEY OR PROJECTED.

Important Standard Gauge Lines.

Delhi-Minchinabad Railway Survey (Standard Gauge).

In 1888–89 a survey was made of the Bhátinda-Baháwalpur Railway starting from Bhátinda and passing through Minchinabad, and thence along the east bank of the Sutlej to Samásata station of the North-Western (State) Railway, a distance of 217¼ miles.

Bhátinda is the western terminus of the Rájpura-Bhátinda Railway, and also a station on the Rewári-Ferozepore section of the Rajputana-Malwa Railway.

Towards the close of 1892 orders were issued for the survey of a line from Delhi to join the Bhátinda-Baháwalpur Railway. Three schemes were proposed, and after a reconaissance had been made orders were issued for a detailed survey of two alternative routes, the portion from Delhi to Rohtak, 42 miles, being common to both routes.

Leaving Rohtak, the northern route passes near Jind Tohana Rattia, and joins the Bhátinda-Baháwalpur Railway near Malaut, which is 26 miles from and west of Bhátinda. This route passes through a well irrigated country, and offers prospects of a large grain traffic. It opens out a country now at some distance from any railway. It is proposed to connect this route with Bhátinda and the Rájpura-Bhátinda Railway by a branch about 18 miles long. There are no engineering difficulties, and only one river (the Ghaggar) to cross.

The distance from Delhi to Samásata by this route is about 395 miles; this reduces the distance from Delhi to Kurrachee to 937 miles, a saving of 232 miles over the present standard gauge route.

The southern route proceeds from Rohtak to Hánsi, and thence along the Rewári-Ferozepore section of the Rajputana-Malwa Railway, on which it would be necessary to have a mixed gauge up to the crossing of the Ghaggar river, about three miles beyond Sirsa. From that point it takes a direct route to Abohar, and joins the Bhátinda-Baháwalpur Railway at the 48th mile from Bhátinda. The branch from Bhátinda joins near Sitoo Ganoo, and will be about 36 miles.

The country traversed by this route is of a poorer character than that on the northern route, and on parts there will be drift sand to contend with; on the other hand, there will be a shorter length of new line to construct.

The country traversed is, from an engineering point of view, extremely easy, except for drift sand.

The distance by this route from Delhi to Samásata will be some 5 miles less than by the northern route, being about 390 miles, of which 69¼ miles will run along the Rewári-Ferozepore Railway, now constructed on the metre gauge.

The distances by either route are very much the same, and, whichever is adopted, it will give Kurrachee a standard gauge connection with Delhi, about 235 miles shorter than at present.

It seems probable that the junction with the North-Western (State) Railway may be made at Baháwalpur in place of Samásata, which would reduce the length to be constructed by about seven miles without any appreciable increase of the distance to Kurrachee.

Wazirabad-Mooltan Railway Survey (Standard Gauge).

2. The survey for a line of railway on the standard gauge from Wazirabad to Mooltan, a distance of about 200 miles, was sanctioned in September 1892. The line is projected to pass through the tract which will be irrigated by the new Chenab canal.

The survey was started from Khánewal station on the 19th November 1892, and has made fair progress.

Kashmir Railway Surveys (Standard and Metre Gauge Projects).

3. At the end of the year 1890 detailed surveys were ordered of two of the possible routes for a railway into Kashmir, viz., the Jhelum valley and the Abbottabad routes. Whilst these surveys were in progress, it was found that the Jhelum valley offered two alternative routes on the right and left bank respectively. The results of these three surveys have now been received.

The Jhelum valley route would take off from the North Western (State) Railway about 16 miles to the east of Ráwalpindi at Manikiala station on the new alignment known as the Siala project, and join the valley of the Jhelum at Baroe, near Lachmann ferry, on the high road to Poonch, at the 35th mile.

Near Kohala, the 65th mile, the Jhelum is crossed by one span of 300 feet, and the line continues thence up the left bank of the river as far as Domel. From this point, mile $86\frac{1}{2}$, the two alternative lines up the right and left bank of the river diverge.

The route up the right bank involves two extra crossings of the Jhelum at Domel and Baramula respectively, the first of which would be at about 110 feet above water-level, and is estimated to cost Rs. 2,85,000. This route is 1·16 miles longer than that by the left bank; it has, however, the advantage of being on sounder ground, with greater freedom of location, as the cart road already occupies the best ground on the left bank; moreover, owing to its southern aspect, it would be affected by snow for a shorter period. The cost of this route is Rs. 6,617 per mile cheaper than that up the left bank, and effects a saving on the whole line of Rs. 10,22,838.

The Abbottabad route takes off from Sarai Kála station of the North Western (State) Railway, $19\frac{3}{4}$ miles to the west of Ráwalpindi, runs for 90 miles through British territory, passing Abbottabad 3,964 feet above sea level at the 55th mile, and is in much safer and sounder ground than the Jhelum valley route, which it joins near Domel. It would open easy communication with the Gullies, and is only 15 miles from Tundiani, and would render possible the establishment of extensive hill sanitaria for British troops within one march of the railway. It is, however, 17·2 miles longer from its junction with the North-Western (State) Railway up to its junction with the former route, has 1,255 feet more total rise and fall, but is Rs. 19,303 cheaper per mile to construct.

The relative cost and length of the three alternative routes compare as follows :—

		Standard Gauge.			Metre Gauge.		
		Jhelum Valley.		Abbottabad Route.	Jhelum Valley.		Abbottabad Route.
		Right Bank.	Left Bank.		Right Bank.	Left Bank.	
North Western (State) Railway to Srinagar	Length	Miles. 183·58	Miles. 182·42	Miles. 199·78	Miles. 185·94	Miles. 185·13	Miles. 202·53
	Per mile	Rs. 1,58,957	Rs. 1,65,574	Rs. 1,49,591	Rs. 1,25,649	Rs. 1,31,078	Rs. 1,20,938
	Total cost	2,91,81,346	3,02,04,184	2,98,85,284	2,33,63,166	2,42,66,519	2,44,93,474

Rae Bareli-Benares Section of the Lucknow-Rae Bareli-Benares Railway (Standard Gauge).

4. Sanction for the survey of an extension from Rae Bareli to Benares, *viâ* Jáis, Amethi, and Partábgarh, in all a distance of 140 miles, was received in October 1892, and the survey was completed during the cold weather. The estimates are under preparation.

Moghal Sarai-Palamow Railway Project (Standard Gauge).

5. The construction of the line from Moghal Sarai to the Daltonganj coal-field, the survey of which was noticed in the last report, has been postponed for want of funds.

Cuttack-Midnapur-Calcutta Railway Survey (Standard Gauge).

6. In November 1892 orders were issued for a detailed survey of a line of railway from Cuttack, viâ Midnapur and Budge-Budge, to Calcutta, and branch to Diamond

Harbour, together with a complete investigation of the question of a ferry at Diamond Harbour and a tunnel under the Hooghly at Budge-Budge.

The total length of the survey is about 300 miles, and it is being carried out by three parties.

Party No. 1, working between Midnapur and Calcutta, has located the line from Midnapur into Calcutta, viâ Budge-Budge The borings for the tunnel are well in hand; up to the present they are fairly favourable, and indicate stiff blue clay to a depth of 40 to 47 feet, followed by yellow clay to 57 feet, after which sandy water-bearing strata are met with.

Party No. 2, working from near Soroh to Midnapur, has been successful in finding a much improved line between Balasore and the Subarnareekha river.

Party No. 3, from Soroh to Cuttack, has had the most difficult country to contend with. The general alignment of this portion is, however, well in hand.

Madras-Bezváda Railway (Standard Gauge).

7. The construction of this line, the project for which was prepared by the Madras Railway Company, has been postponed for financial reasons.

East Coast Railway (Standard Gauge).

8. The project for bridging the Godávari, near Rajahmundry, was completed during the year. The proposal is to reduce the width of the river by training works from 8,000 to 5,000 feet, and to bridge it with 19 spans of 250 feet on 80-feet wells. As the execution of this project is deferred for want of funds, a steam ferry, capable of carrying full waggons, is being established across the river to facilitate through booking of goods.

The question of the bridging of the Mahanuddy was investigated during the year, and there appears to be reason to hope that it may be economical and practicable to bridge it in three parts in the immediate neighbourhood of Cuttack rather than make a detour round the head of the delta, involving an extra 10 miles of railway, for the sake of crossing it in one bridge at Naráj.

A re-alignment was investigated between Khurda and Cuttack, which seems to give promise of another saving of about five miles of railway.

Sambalpur-Khurda Railway Survey (Standard Gauge).

9. The survey of this line along the south bank of the Mahanuddy was completed in October 1892, and the plans and estimates are now before the Government of India. A line was located involving no very heavy work, with the exception of the Mahanuddy bridge and 17 miles of somewhat heavy work, including one tunnel, 1,400 feet long, between the 113th and 130th miles. The total estimated cost for the whole line, 190·45 miles in length, is Rs. 2,27,39,667, or Rs. 1,19,399 per mile. The rate per mile is rather higher than was anticipated, but for this the cost of bridging the Mahanuddy and the low rate of exchange are mainly responsible.

North-Western (State) Railway (Standard Gauge).

10. Sanction has been given for a survey with a view to doubling the section of the North-Western (State) Railway between Kurrachee and Kotri, and improving the grades.

Kotri-Rohri Railway Survey (Standard Gauge).—The route between Kotri and Rohri, following the left bank of the Indus, the survey for which was originally prepared by the Sind-Punjab railway officers in 1866, has been again gone over by a Government engineer. The results of the reconnaissance are not yet known.

Amritsar-Tarn Táran Railway (Standard Gauge).

11. A proposal from private promoters for constructing a branch line of railway from Amritsar to Tarn Táran has been under consideration of the Government of the Punjab during the past year.

Raipur-Vizagapatam Railway Project (Standard Gauge).

12. Now that the East Coast Railway from Bezváda to Cuttack is approaching completion, the above project has been revived. A rough reconnaissance survey was made in 1883–84.

Jubbulpore-Gondia or Tumsar Road Railway Project (Standard Gauge).

13. A reconnaissance survey for this project was made, and the results were noticed in the administration report for the year 1890–91.

Rutlam-Bhurtpore-Muttra Railway Survey (Standard Gauge).

14. Reference was made in last year's report to certain proposals of the Bombay, Baroda, and Central India Railway Company for continuing the Godhra-Rutlam Railway on the standard gauge to Delhi. The question received further consideration during the year 1892–93. The Government of India decided to allow the Bombay, Baroda, and Central India Railway Company to make a reconnaissance of the country from Rutlam northwards, viâ Jhalrapatan, Kerowli, and Bhurtpore. The survey, however, was not to be carried up to Delhi, but to stop short at Muttra. The distance between Rutlam and Muttra will probably be about 350 miles.

Rutlam-Ujjain Railway Survey.—In connection with this work the same Company was also asked to make the survey of a proposed line from Rutlam to Ujjain, about 50 miles. The necessary sanction having been received, the surveys were commenced in the latter part of the year.

Jeypore-Chambal Railway Project (Standard Gauge).

15. During the year 1890–91 a survey was made by the Jeypore durbar for a line from Jeypore to the banks of the Chambal river near Phalodi. But the views of the durbar on the scheme have not yet been received.

Tápti Valley Railway Survey (Standard Gauge).

16. The total length of the survey is about 265 miles. The portion of the survey of this project entrusted to the Bombay, Baroda, and Central India Railway Company between Surat and Amalnar, viâ Nandurbár, was completed during the year. This portion has a length of 161 miles, and the estimates for its construction work up to Rs. 1,26,96,714, or Rs. 78,862 per mile. It has been found that if the line were to take off at a point 2½ miles south of Surat station, some heavy construction works would be avoided, and that the estimate could in that case be reduced to Rs. 1,25,52,096, or Rs. 78,700 per mile.

During the year the Great Indian Peninsula Railway Company commenced survey operations on the portion of the project entrusted to that Company, namely, the length from Amalnar to Jalgaon, with a branch southwards to Dhulia and Manmád. The survey work was still in progress at the end of the year.

Both the railway companies have agreed to charge the cost of the survey made by them to the revenue accounts of their own lines in the first instance.

Deesa-Umarkot Railway (Standard Gauge).

17. A syndicate has been formed in London styled "The Indian Survey Syndicate" for the purpose of projecting a railway on the standard gauge from Deesa to Umarkot and from Hyderabad (Sind) along the left bank of the Indus to Rohri; the project also includes the construction of a bridge over the Indus at Kotri. The syndicate has deputed an engineer to carry out the necessary surveys.

Mári-Attock Railway (Standard Gauge).

18. Last year's operations settled the line as far as 74 miles from Roumia, and those of this year will settle the rest of the project to an alternative terminus at either Dáad Khel or Mári, both on the Miánwáli-Mári open line. The ruling gradient is 12 per thousand, compensated for curvature at ·075 feet per degree, which will render this scheme practically uniform from Mári to Roumia in respect of gradients with the open lines from Lála Músa to Pesháwar and from Golra to Langar.

After an exhaustive examination of the region, the best alignment proves to be 5 miles shorter than that of 1886, with a summit 27 feet lower—an improvement on last year's reconnaisance by 3 miles in length and 38 feet summit height. The actual curvature, too, is much reduced. The country is extremely difficult, and there will be a large number of minor bridges besides five considerable viaducts, viz., the Sohan, 8 spans of 150 feet; the Kolead and the Sanni, each 3 spans of 100 feet; and two crossings of the Jaba River, with respectively 4 and 6 spans of 60 feet.

The proposal as to Mári junction is to withdraw the present Mári station some two miles from the Indus bank to a position which will, it is thought, suffice for all present commercial and military needs. This scheme minimises the total working mileage and brings Mári, the only important depôt of the district, directly into circuit. The alternative junction at Dáud Khel shortens the distance from, say, Kurrachee to Attock by nearly 3 miles, but saddles the administration with an utterly unremunerative Mári branch, 5 miles long, and the expense of providing, maintaining, and working branch trains; while a junction and changing station at Dáud Khel is open to objection from the land lying awash to floods.

The cost of these projects is not yet exactly ascertained, but neither will differ materially from the estimate laid before the Government of India in 1892.

Frontier Railway Surveys (Standard Gauge).

19. *Indus Ferry Division.*—As previously foreseen, when the work on the Indus ferry project of 1891–92 was postponed, the river effected such changes in its bed as necessitated an entirely new scheme for 1892–3. This was successfully laid out in the early autumn. Owing in part to a more complete comprehension of the action of side creeks and the necessity for not disturbing valuable cultivation, the new plan contemplates the use of collateral bridging in addition to the main "Gut," which would be negotiated by a steam ferry. The cost of this project, which is 14 miles long, is estimated at 26 lakhs; it was submitted in December 1892, and has now been again postponed for want of funds.

Derajat Division.—The Dera Ismail Khan-Murtiza project connects mile 14 of the ferry scheme with the lower entrance of the Gomal pass by a direct line, and is an alternative to last year's project, which made the same connection more circuitously *viâ* Tonk. The ground traversed is so flat that, apart from questions connected with hill streams spilling into each other, there are no serious engineering difficulties. Including 14 miles of the ferry scheme, the line will be 68½ miles long; and, apart from giving access to the Gomal pass, it serves no serious commercial or military object in a direct sense, though it would not improbably secure a certain amount of grain traffic from Kolachi.

Important Metre Gauge Lines.

Tinnevelly-Quilon Railway (Metre Gauge).

20. The negotiations with the promoters for the construction of this railway lapsed on the 1st April 1893 owing to the terms proposed by them proving unsuitable.

Southern Mahratta Railway, Mysore Section (Metre Gauge).

21. *Birur-Shemoga Railway Survey* (*Metre Gauge*).—A location survey of this line was completed by the Mysore state, and the detailed estimate will shortly be ready for submission. The line will be 38⅝ miles in length, and will bring much betel-nut and coffee traffic from the north-west of the state on to the Mysore section of the Southern Mahratta Railway at Birur station, 131 miles from Bangalore.

Nanjangud-Gudalur Railway Survey (*Metre Gauge*).—A location survey was completed by the Southern Mahratta Railway Company in negotiation with the Mysore state and the Madras Government, and the detailed estimate was sent to the latter. The length of line will be 40 miles in Mysore state limits and 14 miles in the Wynaad taluk of the Malabar district of the Madras Presidency.

Waddahalli-Chickballapur Railway Survey (*Metre Gauge*).—A location survey of this line, 12½ miles in length, has nearly been completed by the Mysore state. The branch will bring much traffic from a very fertile and populous tract on the Bangalore-Hindupur line.

Mysore West Coast Reconnaissances (*Metre Gauge*).—In accordance with negotiations between the Madras Government and the Mysore state, rough reconnaissances for two

lines to the west coast were commenced by that state. The first is for a line from Arsikere, 103 miles from Bangalore, on the Mysore section of the Southern Mahratta Railway, to Mangalore on the Western Coast, *viâ* Hassan and Saklaspur, in the Mysore state, and Uppandugadi and Bantwall in South Canara district. The second is for a line from Mysore city, *viâ* Yedatore and Bettadpur, in the Mysore state, Fraserpet, Siddapur, Ammatti, and Virarajendrapet in Coorg, and Irratti and Kuthparamba in North Malabar to Tellicherry on the western coast, together with a branch from near Tellicherry to Cannanore. The reconnaissances are also to include a connecting line from Hassan on the Arsikere-Mangalore line *viâ* Hollé, Narsipur, and Saligram to a point near Yedatore on the Mysore-Tellicherry line. The portions of the reconnaisances from Saklaspur to Mangalore and from Siddapur to Tellicherry pass through much heavy forest and rice land subject to very heavy rainfall during the south-west monsoon, and survey operations will consequently be tedious and difficult. As these portions, moreover, involve heavy inclines down the Western Ghauts, they have been taken in hand first; the best lines available have been found and trial lines are being ranged, and will be completed before the south-west monsoon, during which period the remaining portions traversing open country in Mysore state limits, with a light rainfall, can be easily carried out.

The Arsikere-Mangalore line will be about 135½ miles in length, of which about 77¼ will lie in the Mysore state and 58¼ in South Canara district. The descent from the summit of the Western Ghauts to South Canara will be about 2,650 feet, of which about 2,000 feet will traverse country whose features are of a sub-Alpine nature. A harbour branch, about one mile in length, will be required at Mangalore.

The Mysore-Tellicherry line will be about 142 miles in length, of which 54 miles will lie in Mysore, 46 in Coorg, and 42 in North Malabar. The descent from the summit of the Western Ghauts to Malabar will be about 2,800 feet, of which about 2,100 will traverse very heavy country, as in the case of the Mangalore line. The Cannanore branch will take off three miles out of Tellicherry, and will be 12 miles in length.

Chittágong-Akyab-Minhla Railway Reconnaissance Survey (Metre Gauge).

22. This reconnaissance, starting from Minbu on the Irrawaddy River, was carried over the Aeng pass of the Yomah range to the village of Aeng, and from thence by Rué, Myohaung, and Mungdaw to Chittagong. The total length of the line will be about 420 miles, with a branch of 30 miles from Yotarok to Akyab, parallel to the Koladyne river.

At Minbu the Irrawaddy is wide and full of sand banks and shoals. Navigation is difficult.

At Minhla the river runs in a well defined channel, and would undoubtedly be the better place for a ferry, but would involve 10 or 12 miles additional length.

The first 15 miles from Minbu to half way between Singaung and Pyabwé will be very easy, practically a surface line; but from thence to Padeng at the 34th mile the country is hilly and broken, and will involve moderately heavy work. From Padeng to Napeh at the 40th mile the work will be again very light. Between Napeh to Milnwin, mile 43½, where the Man river is first met, the jungle commences to get thick and the work moderate, but not at all heavy. From Milnwin to Lutheraing, mile 56, the line will follow the Man river, and the work will include several crossings of this river, and a few very short tunnels and cuttings through the noses of the hills round which the river bends. Up to this point the grades should not be steeper than 1 in 100. From Lutheraing a grade of 1 in 40 must be adopted as far as Thayûk, on the Arracan side of the pass, at the junction of the An and Thayûk rivers; this distance will be about 32 miles, and the work on it will be heavy, involving a tunnel of about 3,000 feet in length through the main Yomah range, about 1½ miles north of Nategan.

From Thayûk the grades may be eased, but the work will still continue fairly heavy as far as Rué, mile 120.

From Rué to near Yotarok, mile 230, the junction of the branch line to Akyab, the principal works will be the bridging of the rivers Dalet (900 feet), Lemroo (1,200 feet), and Koladyne (1,850 feet), besides several smaller rivers and tidal creeks; also heavy hill work between Sinyinchaung and Yokchaung, a distance of six miles.

On the branch line from Yotarok to Akyab, six rivers will have to be crossed, of which the principal are the Mingan (600 feet), Pali (400 feet), and Tanko (200 feet).

Continuing along the main line from Yotarok, the line passes through two small ranges of hills to Yazochaung, mile 250, a distance of 20 miles. The work will be moderate, but may necessitate two very short tunnels if the grades are kept easy. By going direct across the hills like this, a large amount of brickwork is saved.

From Yazochaung the line runs close to the hills, and parallel to the Myû river as far as Buthidaung, mile 280; here the chief works will be the crossings of the Sidan and Myû rivers.

From Buthidaung to Maungdaw hills are again crossed; the distance is 16 miles, of which 12 are easy and four difficult, involving one short tunnel. From Maungdaw, mile 296, to Chittagong, mile 420, a distance of 124 miles, there is practically no difficulty excepting the crossings of the Sungoo river and eight or 10 smaller rivers of from 200 feet to 300 feet wide. The line here runs by Bawli Bazaar, Myothit, Wealdaung, Harbang, and Satkania; the country for about 10 miles in parts is slightly hilly, but the work all through would be light, with a grade not steeper than 1 in 100.

Mandalay-Kunlon Railway Survey (Metre Gauge).

23. After careful examination of three alternative routes suggested for the ascent of the Shan plateau, the route by Maymyo has been selected as by far the least difficult.

The results obtained so far may be summarised as follows:

1st Section.—Mandalay to Maymyo will be 37 miles in length, made up of 13 miles of light work from Mandalay to the foot of the hills; ruling gradient 1 in 100, 4 miles of 8 per cent. rack line in heavy hillside work giving access to the Zibingyi plateau; 4 miles of light work along the plateau on a gradient of 1 in 40 to the foot of the next ascent; 3 miles of 1 in 40 in heavy hillside work on the ascent to the Thôndaung plateau; 13 miles of fairly easy work on a ruling gradient of 1 in 40 to the watershed at Maymyo, 3,600 feet above sea level.

2nd Section.—Maymyo to the Gokteik gorge, 41 miles. The preliminary survey has been completed along the line shown on the reconnaissance map, and shows that this length will all be in light work, but that a ruling gradient of 1 in 40 will be necessary on the Kyouk Kyan saddle (33 miles beyond Maymyo), and perhaps on a short length of the descent from Maymyo.

3rd or Gokteik Section.—Includes the gorge, with the descent from near Thabyeye, and the ascent to Naungpine. The total distance will be 10 miles, about 4 miles of it on an 8 per cent. rack, and the rest on a ruling gradient of 1 in 40. The tunnel will be 1,500 feet in length only instead of 4,000 feet as anticipated; and the main span of the bridge will not exceed 250 feet in length on a pier 80 feet high. The other work will not be heavy except at the crossing of three deep narrow ravines.

4th Section.—Naungpine to Thebaw, 36 miles. The first 20 miles to Loikaw will be comparatively easy, but on the descent to the Myitgue valley unexpected difficulties have been encountered, and there will be 3 miles of heavy hillside work on the lower portion of the descent. The last 8 miles into Thebaw, along the right bank of the Myitgue, is in easy open ground with fairly light work.

The total distance from Mandalay to Thebaw will be 124 miles, or shorter by 11 miles than originally anticipated. There will be in all 8 miles of rack line in heavy work, and 7 miles more of 1 in 40 ghât line in heavy hillside work; but the remaining 109 miles will not be very expensive, and the bridging is on the whole light throughout. If the railway is constructed with wooden bridges, and economy made a first consideration, the average cost of this length will probably not exceed one lakh a mile.

Branches and Lines (Standard Gauge) of Minor Importance.

Ludhiána-Ferozepore Railway (Standard Gauge).

24. The estimates of this chord, about 76 miles in length, were originally prepared by the Sind, Punjab and Delhi Railway Company in 1884, and worked out to a mileage rate of Rs. 64,528.

Connections with Bhagwangola (Standard Gauge).

25. Projects have been received for connecting Moorshedabad and Bhagwangola—
(*a.*) With the Azímganj branch of the East Indian Railway ;
(*b.*) By a line *viâ* Cutwa to Mugra station on the East Indian Railway ; and
(*c.*) By a line *viâ* Kishnaghur to Ránaghat on the Eastern Bengal (State) Railway.
The matter is still under discussion.

Singia-Madaripur Railway Survey (Standard Gauge).

26. The survey of the proposed extension of the Bengal Central Railway from Singia to Madaripur was completed in 1888, and a preliminary report and estimates of the probable cost of the extension and of the traffic receipts to be expected from it were drawn up and submitted to Government. The high flood levels on the alignment were checked after the rainy season of 1891, and revised estimates of the cost and probable traffic results of the extension were made and submitted to Government. The extension would connect by a ferry service with the Assam-Bengal Railway at Chandpore.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

27. *Nelphamári-Joyganj Railway Survey* (*Metre Gauge*).—No surveys on behalf of Government have been undertaken during the year. The only line surveyed by the staff was between Nelphamári and Joyganj, a length of 7 miles, at the expense of a private person who hopes to raise the capital required to construct the line. The line, if constructed, will probably bring an appreciable amount of extra traffic to the railway.

Ranaghat-Krishnaghur Railway (*Standard Gauge*).—A project for a light railway from Ránaghat *viâ* Santipur to Krishnaghur laid on the standard gauge, with metre gauge rails received from the Nágpur-Chhattisgarh Railway, is under consideration, and a rough estimate of the cost has been submitted. The rails on arrival from Nágpur are being stacked at Ránaghat, so as to be readily available if required.

Bezváda-Masulipatam Railway (Standard Gauge).

28. An estimate for a railway on the mixed gauge was prepared by the Madras Railway Company in the year 1890–91, but it is now considered unlikely that a double gauge is required, and the question of the gauge to be adopted on this branch will follow on the developments consequent on the opening of the East Coast railway at Bezváda.

Jungshahi-Tatta Railway Survey (Standard Gauge).

29. The survey of a line from Jungshahi station on the North Western (State) Railway to the river Indus at the mouth of Bhagior canal *viâ* Tatta, a distance of about 18 miles, was undertaken and completed during the year. The report on the line, together with estimates, are under submission to Government.

Umballa-Patiála Railway Survey (Standard Gauge).

30. The survey for a direct line of railway on the standard gauge from Umballa to Patiála, a distance of about 26 miles, was sanctioned in August 1892, and work was in progress at the close of the year.

Pesháwar-Michni Railway Project (Standard Guage).

31. The collection of 16 miles of permanent-way material as a reserve at Pesháwar for the above project was completed. A detailed survey of the first 3 miles of the proposed line was made from near the Pesháwar city station towards Michni, and the alignment approved by the local civil and military authorities. A proposal which was submitted to Government to complete the formation, &c., of this length of 3 miles, which passes through somewhat difficult country, leaving the rails to be laid when necessary, has been negatived owing to want of funds.

Aonla-Budáon Railway Survey (Standard Gauge).

32. In June 1892 orders were received for a survey from Aonla to Budáon. The length of this line is 19·99 miles. The survey has been completed and the line located. The estimates are in course of preparation.

Pálghat-Kurrapatnam Railway Survey (Standard Gauge).

33. The survey for a branch line from Pálghat through Trichur to Kurrapatnam at the head of the Cochin backwater, a distance of 60¾ miles, was completed in December 1891 by the agency of the Madras Railway Company, two alignments being examined in the ghât portion. The estimate for a standard gauge line by the first of these routes amounts to Rs. 1,10,23,812, or Rs. 1,81,491 per mile, and includes the cost of a tunnel 2½ miles long. The alternative route costs Rs. 90,16,338, or Rs. 1,48,441 per mile, and includes a tunnel ⅔ mile in length. The Government of Madras considered the cost of the line prohibitive, and that, although a connection with Cochin would form a profitable extension of the Madras railway system, it should start from Pattámbi or Shoranur. No further funds will, however, be available at present for prosecuting fresh surveys.

Shoranur-Trichur Railway Survey (Standard Gauge).

34. The Madras Railway Company has applied to Government for permission to undertake a survey from Shoranur station on the south-west line to the point on the Trichur road, where the Pattámbi Trichur survey of 1879 commenced. The length of this survey will be about 20 miles, and its estimated cost is Rs. 2,500.

Ahmedabad-Prantij Railway (Standard Gauge).

35. This project as finally decided upon is for a standard gauge line from Ahmedabad *viâ* Prantij to Ahmednagar, about 47½ miles. The negotiations carried on during the year between Government and the Gujarat Feeder Railway Company (the name by which the promoting syndicate is now known) regarding the terms for the construction of the line and for its working by the Bombay, Baroda and Central India Railway Company are still in progress.

Branches and Lines (Metre and Special Gauges) of minor importance.

Burma (State) Railway (Metre Gauge).

36. The survey from Meiktila to Myingyan, 55½ miles, has been completed, the line has been staked out, and an estimate submitted.

Mu Valley State Railway (Metre Gauge).

37. Sanction has been given for the survey of an extension of the Mu Valley State Railway from Mogaung to Myitkyina on the Irrawaddy, a distance of 35 to 45 miles.

Bengal and North-Western Railway, Company's Section (Metre Gauge).

38. The following surveys which were ordered with a view to the linking up of the metre gauge systems are now in progress.

Gogra river.—For the construction of a bridge over the Gogra river at Bahramghât.

Bahramghât-Fatehpur-Lucknow.

Fatehpur-Kamálpur.

The Gonda-Bulrampur-Ootrowlia-Tulsipur survey is now in progress.

Bengal and North-Western Railway, Tirhoot Section (Metre Gauge).

39. The field work of the Garhara-Monghyr-Khagaria survey is now nearly completed.

The Begamsarai-Hajeepore survey was ordered in November 1892. It is now in progress, and will be completed before the hot weather.

Rohilkund and Kumaon Railway (Metre Gauge).

40. *Lucknow-Bareilly section.*—The surveys of both the Sitapur and Bareilly grain sidings were completed and the lines staked out, but necessary sanction had not arrived in time to make a start with the works.

Nusseerabad-Kekri Railway (Metre Gauge).

41. The survey of the Nusseerabad-Kekri project, which was entrusted to the Bombay, Baroda and Central India Railway Company, was completed during the year. Estimates were prepared for 35·43 miles on the metre gauge, working up to Rs. 9,15,097,or Rs. 25,828 per mile if new rails are used, and to Rs. 8,11,939, or Rs. 22,916 per mile, if second-hand rails are used. The estimates in either case exclude the cost of a bridge over the Dani river, which is estimated at Rs. 90,000. It is considered doubtful if this branch will be constructed.

Kurnool Road-Kurnool Railway (Metre Gauge).

42. This branch has been dropped owing to the necessary funds, the greater portion of which was to have been provided locally, not being forthcoming.

Sultanpur-Bogra and Hili-Bhowaniganj Railways (Metre Gauge).

43. Proposals have been received to construct these branch lines, which will serve as feeders to the Northern section of the Eastern Bengal (State) Railway.

Kalka-Simla Railway Survey (2′ 6″ Gauge).

44. The previous survey for this line, which was completed in 1884–85, resulted in a scheme for an adhesion line, 68 miles in length, with very sharp curves.

Between Simla and Kalka there are three distinct ranges of hills, and, while the distance as the crow flies is only 23½ miles, the shortest line obtainable must with a special system of traction be at least 48 miles, and an ordinary adhesion line would certainly not be less than 68 miles.

The amount of line surveyed in the 1st division, Kalka to 2 miles north of Dharmpore, has been 36 miles, and gives two alternative lines,—the first on a grade of 1 in 40, with a short section of 1 in 12½ to the base of the Dhampore spur; the second on a grade of 1 in 60, with a short section of 1 in 12½ to the same point. This short section of rack, common to both these lines, can be eliminated by a high level bridge; but on this point the investigations are not complete. Up the Dharmpore spur an incline of 1 in 12½ for a length of three miles brings the line to a point suitable for a station which would serve Dagshai and Kasauli, and which is at a level at which the ridge can be pierced. From thence the line descends to the Kathar river on an adhesion gradient.

The amount of line surveyed in the 2nd division, two miles north of Dharmpore to Khandaghât, has been 30·3 miles from the crossing of the Kathar river through Subathu across the Blini to Khandaghât. An alternative route is now under investigation to ascertain whether by piercing the Subathu range near Dharmpore an adhesion line cannot be obtained into the Asni river, and so reduce the rack sections to two special lifts, one at Dharmpore and one at Simla.

The amount of line surveyed in the 3rd division, Khandaghât to Simla, has been 29 miles. Four lines have been run down the Chota Simla spur, and a fifth is in progress. A very light and cheap line has been obtained through the bed of Asni river, which avoids all heavy work and bridging; but a rack gradient has been introduced near Khandaghât to place the line in sound material. A road has recently been made up this valley, and the slips on it have been very numerous. It has therefore been thought better to get the line low down, where no damage can be done to it.

It is hoped that it may be possible to reduce the gradients requiring special traction to two inclines—viz., 3 miles of 1 in 12½ at Dharmpore, and 6 miles of 1 in 12½ at Chota Simla, both of which can by means of zigzags be developed, if desired, into adhesion lines.

Surveys in connexion with the Gaekwar's Railways.

45. During the year the Bombay, Baroda and Central India Railway Company undertook, on behalf of the Baroda Durbar, to carry out surveys of a proposed extension of the Gaekwar's Dabhoi Railway (2′ 6″ gauge) from Bahadarpur to the state quarries near Songir, a distance of about $8\frac{1}{2}$ miles, and of the proposed extension of the Patán branch of the Gaekwar's Mehsána Railway (metre gauge) to Harij, about 20 miles.

No further action of any importance was taken during the year as regards the other railway projects of the Baroda Durbar mentioned in the report for 1891–92.

Nílgiri Railway (Metre Gauge).

46. Sanction of Government was given for a survey for the extension of the Nílgiri Railway to Ootacamund. The complete project is being prepared by the Nílgiri Railway Company.

Deesa-Bhúj and Detroj-Bechráji Railways.

47. During the year proposals were received for the construction of a branch line from Deesa to Bhúj, and another from Detroj on the Bombay, Baroda and Central India Railway to Bechráji. But neither of these proposals were entertained.

48. The projects for the following lines are still in abeyance—

Porto Novo-Salem.	Peralam-Karikal.
Pálghat-Dindigul.	Madura Pámban.

Cuddalore-Pondicherry.

Howrah-Garden Reach Railway Survey (Standard Gauge).

49. A survey has been made with a view to establishing a coal export depôt for vessels on the right bank of the Hooghly. The site selected is just below the Botanical Gardens. Two alternative approaches from the East Indian Railway are under consideration,—the first from Bally station; the second in extension of the existing Shalimar line.

CHAPTER IV.

COLLIERIES AND OIL WELLS.

Kurhurbaree and Serampore Collieries.

These collieries are worked in connection with the East Indian Railway, and the entire supply of fuel for the railway system is drawn from them.

The total output for the year 1892–3 amounted approximately to 362,672 tons against 331,064 tons in the previous year.

The cost of the output in 1892 averaged Rs. 1-9-5 against Rs. 1-9-6 in the previous year.

The outturn of coke amounted to 21,759 tons.

The fire at shaft 11A., Serampore, is still well under control.

The electric light has been installed at shaft 23D, Kurhurbaree, and has worked well but it has not yet been introduced in the Serampore pits.

The establishment during the year of the Railway Colliery Benefit Fund has done considerable work, and the stability and solvency of the fund is now beyond question.

By reason of the high prices of food during the first half of 1892, involving under nutrition with less power to resist disease, and of a considerable influx of new arrivals from the country round, the death rate increased 61 per cent. as compared with the first half of 1891. The second half of 1892 shows a considerable improvement in this respect.

Four fatal, 9 serious, and 47 slight accidents occurred during the year.

The capital outlay on the collieries to the 31st March 1892 amounted to Rs. 7,90,324 and the expenditure during the year to Rs. 3,562, the total outlay to the 31st March 1893 being Rs. 7,93,886.*

Eastern Bengal (State) Railway.

2. The trials of the Daling field (Dooars) coal supplied by Messrs. Octavius Steel & Co. at Silliguri were continued during the year. The coal was used in locomotives, shop boilers, and also for smithy purposes. In locomotives it was tried under various conditions, and certain alterations were effected in the spacing of the fire-bars and diameter of the exhaust pipe cap to secure the best steaming results. It worked fairly well on engines hauling goods trains, but required constant attention; otherwise it clinkered badly and lost life. The consumption is about on a par with the Bengal (Barákar) coal, but it involves very heavy labour in firing.

In shop boilers the coal failed to do well. It would not raise steam sufficiently, clinkered much, and finally the trials had to be discontinued.

For smithy purposes it was not a success owing to its clinkering propensities.

Makum Colliery.

3. This colliery is worked by the Assam Railways and Trading Company.

There are three mines worked, *viz.*, the Ledo valley, upper Ledo, and Thikak. The total output of the mines for the year 1892–93 was 154,874 tons against 162,213 tons in the previous year. Assam coal continues to find favour with consumers on account of its good steaming quality, and is largely used by ocean and inland steamers and railways.

The demand from tea and other factories is steadily increasing year by year.

Petroleum in Assam.

4. Two concessions have been given, one to the Assam Railways and Trading Company, and the other to the Assam Oil Syndicate. The latter have extracted no oil from their wells as yet. The operations of the Assam Railways and Trading Company have been as under:

Boring was continued at Makum during the year, and altogether from the commencement six bore holes have been drilled at various depths. Five gave no show of oil, and were abandoned. The fourth bore hole has now reached a depth of 350 feet.

* This outlay is made up of the purchase money, Rs. 3,05,154, which represented half the original cost of buildings, plant, &c., paid to the East Indian Railway Company on valuation, and the capital expenditure incurred from the 1st January 1880.

There are four wells at Digboi. Nos. 1, 3, and 4 are being worked, and No. 2 was abandoned, there being no oil found even at the depth of 720 feet. The total quantity of crude oil extracted during the year was 32,384 gallons.

A small refinery has been erected at Digboi and a small quantity of oil refined, which has proved of excellent quality. More tools and machinery have been sent for from England with a view to the further development of the undertaking.

Warora Colliery.

5. This colliery is worked by Government.

The total output for the year 1892–23 amounted to 117,918 tons against 123,669* tons in the previous year, showing a decrease of 5,751 tons. This is attributable to smaller demands for the coal.

The output consisted of—

	Previous Year.	1892–3.
	Tons.	Tons.
Large coal	102,818	99,499
Small coal	20,851	18,419

The Great Indian Peninsula Railway was supplied with 63,831 tons during the year 1892.

The capital outlay on the Warora colliery to the 31st March 1892, when adjusted, amounted to Rs. 15,54,426, and the approximate expenditure during the year to Rs. 34,000, making a total outlay to the 31st March 1893 of Rs. 15,88,426.

The approximate receipts during the year amounted to Rs. 5,40,000 and the approximate expenditure to Rs. 4,97,000 thus showing a net gain of Rs. 43,000, equivalent to a return of 2·70 per cent. on an approximate capital outlay of Rs. 15,88,426 at the end of 1892–93.

A permanent well for both drinking and boiler purposes has been sunk at Bordah, and a pipe line laid connecting it and the steam pump located there with the colliery. All the boilers at the colliery have been supplied with this water with excellent results.

The exploration of the field has been pushed on during the year, and coal struck at a depth of about 600 feet.

Coal was struck in another part of the field at a depth of 250 feet, but two other holes put down to 155 and 442 feet respectively have both established the absence of coal at the points in question.

Sanction is awaited to put down another hole P2, which, it is believed, will prove coal at from eight to nine hundred feet, and be the site for the new sinking.

A trial has been made with the Stanley heading machine, proving that it could cut the coal with ease; but it being of an old pattern without reversing gear, it has been decided not to retain it, but to procure a new one with the latest improvements.

Galleries are being driven to prove the fault on the south, and are drained by pumps worked by compressed air.

During the year 2,545 tons of fire-clay were raised for the manufacture of fire-bricks, roofing, and flooring tiles.

The following table shows the number of accidents that have occurred during the years 1891–92 and 1892–93, and the number of fatal and serious accidents compared with the output and the average number of men employed daily:

	Accidents.			Per 1,000 tons steam coal.		Percentage of Accidents during the year on the average number of men employed daily.	
	Fatal.	Serious.	Slight.	Fatal.	Serious.	Fatal.	Serious.
Previous Year	4	22	19	0·03	0·18	0·40	2·19
1892–93	1	11	17	0·01	0·09	0·13	1·42

* Revised figures.

Mohpani Colliery.

6. This colliery is worked by the Nerbudda Coal and Iron Company.

The output during the year 1892 amounted to 16,272 tons against 12,722 tons in the previous year. Of the output during the year under review, 12,919 tons were from the south river workings, 2,770 tons from No. 2 seam, old fire workings, and the balance 583 tons from No. 1 seam, Helen pit.

The disposal of the year's output is shown below :

	Tons.
Sales - - - - - - -	12,437
Colliery consumption - - - -	2,129
Stock during the year - - - - -	3,571
	18,137
Less—Part stock sold after the 31st December 1892 - 1,735	
Previous year's stock on hand - - - 130	
——	1,865
Total - -	16,272

The value of this output at the Mohpani selling price amounts to Rs. 1,36,202.

There is nothing new to report on the working of the mine, except that the piece of No. 1 seam mentioned in Chapter IV., paragraph 6, of the last report has proved to be about 150 feet by 80 feet. This only fills up a small gap on the plan between faults, and, like all the other finds of this kind, runs out against the main sand bank to the east (or what may be called the eastern edge of the basin). All of the coal is being worked from the pillars, with the exception of one or two odd places, which are being driven up to the edge of the basin.

No. 14 boring, which had reached a depth of 182 feet, was continued to a depth of 311 feet, all in conglomerate clays, mostly unsolidified, and sandy beds. At this depth the boring was only 4 inches diameter, having been reduced successively from 11 inches, at which it was commenced by the introduction of 8, 7, 6, and 5-inch pipes; and as further piping would have been required and the boring machinery was wanted on the new tract, further operations were stopped.

The only other boring put down during the year in the original field was No. 23, which is situated north of the Ruthekurar pits. This was taken to a depth of 56 feet in coal measures, sand-stones and shales passing through much black carbonaceous mud. This boring was also temporarily abandoned for the more important field on the west, but it is proposed to go on with it at a future date.

A licence to prospect for coal over a fresh area of twelve square miles has been granted during the year, and boring is being vigorously carried on in No. 1 plot of the new concession.

The following table shows the number of accidents that have occurred during the years 1891 and 1892, and the number of fatal and serious accidents compared with the output and the average number of men employed daily :

—	Accidents.			Per 1,000 Tons Steam Coal.		Percentage of Accidents during the Year on the Average Number of Men Employed Daily.	
	Fatal.	Serious.	Slight.	Fatal.	Serious.	Fatal.	Serious.
Previous year - -	—	—	14	—	—	—	—
1892 - - -	4	4	17	0·24	0·24	0·61	0·61

Umaria Colliery.

7. This colliery is worked by Government.

The total output during the year 1892–93 amounted to 95,946* tons against 69,762† tons in the previous year, showing an increase of 26,184 tons. This increase was

* Includes approximate figures for the month of March 1893.

† Revised figures excludes washed nuts and dust coal.

partly due to the increase of labour and partly to starting "broken" workings, *viz.*, the taking out of the pillars in the mines. The colliery is now in a position to turn out about 10,000 tons of large coal per month.

The output consisted of—

	Previous year.	1892–93.
	Tons.	Tons.
Large coal - - - - -	51,913	73,438
Small coal - - - -	17,849	22,508

The coal sold during the year was as follows:—

	Tons.
Large coal - - - -	63,442
Small coal - - - - -	357
Washed nuts - - - -	9,895
Washed dust - - - - -	222
Total - -	73,916

The contract with the Indian Midland Railway Company during the year was for 38,500 tons.

The contract with the Great Indian Peninsula Railway Company was for 20,250 tons large coal and 6,750 tons washed nuts.

During the first half of the year, owing to scarcity of labour, the whole of the contracts with the Great Indian Peninsula and Indian Midland Railway Companies could not be filled; and though towards the beginning of the second half-year offers were made to supply the deficiences of the first half-year, neither of the railway companies desired to have the balance made up.

In consequence of this refusal the stacking of coal had to be undertaken at very great expense. There being only a few waggons belonging to the colliery which could be used for stacking purposes, arrangements were made with the Bengal-Nagpur Railway Company for the purchase of 12 second hand lowsided waggons to be used in the colliery yard for stacking purposes, and, by the end of February, 9,396 tons of large coal were put into stock.

The capital outlay on the Umaria colliery to the 31st March 1892 amounted, when adjusted, to Rs. 10,00,103, and the expenditure during the year to Rs. 1,000, making a total outlay to the 31st March 1893 of Rs. 10,01,103.

The approximate receipts during the year amounted to Rs. 3,29,000 and the approximate expenditure to Rs. 3,24,000, showing a net receipt of Rs. 5,000, equivalent to a return of 0·49 per cent. on a capital outlay of Rs. 10,01,103; but this does not take into calculation the cost of large coal in stock (which was raised during the year), amounting to 9,396 tons.

Owing to the working of the "broken," the surface has subsided in several places, and cracks are visible all along the line of fault at which "broken" work was commenced. This will in all probability mean a large increase to the water in this mine during the monsoon, but the subsidence of the land is inevitable when seams are worked at small depth.

The following table shows the number of accidents that have occurred during the years 1891–92 and 1892–93 and the number of fatal and serious accidents compared with the output and the average number of men employed daily:

	Accidents.			Per 1,000 Tons Steam Coal.		Percentage of Accidents during the Year on the Average Number of Men Employed Daily	
	Fatal.	Serious.	Slight.	Fatal.	Serious.	Fatal.	Serious.
Previous year - -	1	16	17	0·02	0·30	0·11	1·78
1892 - -	1	15	14	0·01	0·20	0·10	1·52

Coal-field at Telanpali near the Eeb River.

8. Little has been done during the year towards exploring the coal-field at Telanpali near the Eeb River. The shaft referred to in paragraph 8, Chapter IV., of the last report, was sunk 59 feet, and 17 feet of coal passed through, when work was stopped for lack of funds. The samples of coal taken from this seam were found to be of an inferior quality to that previously investigated, but at present the exploration cannot be said to be in any way complete, and there is reason to think that the seam has been struck where it dips heavily, and therefore that its thickness may be much less than 17 feet.

The Government of India have called for an estimate of funds that will be required for another pit with a view to making further experiments. In the event of the construction of a branch of the Bengal-Nágpur Railway to Cuttack, the existence of good workable coal at so convenient a spot as Telanpali, only four miles from Jharsuguda, the junction of the main line with the Cuttack branch, would be of utmost value.

A sum of Rs. 5,000 previously sanctioned by Government for the exploration of the field has been spent, and an additional grant of Rs. 1,623 was made, bringing up the total expenditure to Rs. 6,623.

Daltonganj (Palamow) Coal-Field.

9. The opening of this field, which is reported to contain coal of the best quality hitherto mined in India, remains in abeyance till it is found possible to allot funds for the construction of the railway from Moghal Sarai.

The borings ordered in this field were put down in 1890–91, proving two seams—one of 7½ to 13 feet in thickness, and the second lower seam from 4 to 28 feet thick—over a considerable area.

The available supply is probably not less than 8½ million tons.

Singareni Colliery.

10. This colliery is worked by the Hyderabad (Deccan) Company.

The total output during the year 1892 amounted to 149,601 tons against 144,668 tons in the previous year.

The output consisted of—

	1892.
	Tons.
Large coal	107,527
Small coal and slack	42,074

The sales during the year are briefly detailed below:

	Tons.
Great Indian Peninsula Railway	49,520
The Nizam's Guaranteed State Railway	14,136
Southern Mahratta Railway	10,599
Others	44,092

The average price of coal at pit's mouth was Rs. 5–5–4.

The steady development of these mines, which consist of six inclines and one winding pit, has been well maintained.

The extensions of the underground workings in the "King" seam were vigorously pushed forward in each mine, the character of the coal proving of excellent quality, and having a sectional thickness up to 7 feet.

During the second half of the year the intervention of a down-throw fault to the south-west of the field somewhat impeded progress, and for the time being interfered with the output of one of the most important inclines of the colliery. This fault was satisfactorily negotiated and a shaft sunk to the deep of it, from which it is expected a much larger output will be obtained than has hitherto been possible. It is not anticipated that any further dislocation of moment will be found to exist. Advance explorations of the coal beds have revealed large areas of unquestionably good quality.

An inspection was made by Mr. Price Williams, mining expert, during 1892, who reported most favourably on the coal. He considered that it could compete successfully with English coal at Bombay both for marine and locomotive engines. His mean evaporation result gives 7·30 lbs. of water per lb. of coal in the locomotives of the Nizam's Guaranteed State Railway as against 7·02 lbs., evaporated with Australian coal.

Taking into consideration the excessively heavy monsoon rains of the year, the health of the workpeople was fairly good.

The following table shows the number of accidents that have occurred during the year 1892 and the number of fatal and serious accidents compared with the output and the average number of men employed daily:—

	Accidents.			Per 1,000 Tons Steam Coal.		Percentage of Accidents During the Year on the Average Number of Men Employed Daily.	
	Fatal.	Serious.	Slight.	Fatal.	Serious.	Fatal.	Serious.
1892 - - -	5	6	24	0·04	0·05	0·23	0·27

Every care is exercised to prevent injury from falls of roof and sides, and an efficient ventilation is kept up in each mine.

Dandot Colliery.

11. This colliery is worked in connection with the North Western (State) Railway.

The total output during the year 1892–93 amounted to 75,094 tons against 73,663* tons in the previous year. The output would have been much larger but for an exceptionally unhealthy season, by which labour was rendered scarce.

The output during the year consisted of—

	Tons.
Large coal - - - - -	58,827
Nut coal - - - - -	1,379
Slack - - - - - -	14,888

The sum originally sanctioned on block account was Rs. 5,00,000. The capital outlay to the 31st March 1892 amounted, when adjusted, to Rs. 4,47,696 and the expenditure during 1892–93 to Rs. 1,130 (which represents the value of imprest stores), making a total outlay to the 31st March 1893 of Rs. 4,48,826.

The receipts during the year amounted approximately to Rs. 5,93,705 and the expenditure to Rs. 5,87,260, showing a net gain of Rs. 6,445, equivalent to a return of 1·44 per cent. on a capital outlay of Rs. 4,48,826. The profits on the undertaking from the commencement of operations to the end of 1892–93 credited to the block account amounted to about Rs. 1,67,248, leaving Rs. 2,81,578 at the debit of the colliery.

The system of working the main line by petty contract has been satisfactory, and it has been extended to some of the outcrop mines. Fair progress was made with the main mine during the year.

All the outcrop mines were maintained in good order, and are capable of yielding as much as 300 tons per day in the aggregate.

All the Pidh mines were maintained in good order, and fair progress was made with them. New workings are being opened as old ones are worked out.

A trial was made during the year to carry the main way as "goaf" roads. This was done for the low level main way and for one of the main ways and return; but this method has not so far been successful in the main mine, which is wet, though it has been employed for several years in the outcrops, which are dry. In the main mine the wet floor is a difficulty, but the chief cause of failure appears to be that the

* Revised figures.

timber has not been drawn from the "goaf." If this were done, the "goaf" would settle evenly, and the great side pressure, which crushes the roads, would be reduced.

Timber drawing has now been extensively resorted to in all the dry mines, and also to some extent in the main mine. It is, of course, a dangerous operation requiring skill, care, and nerve, and the supervision of expert miners is a necessity.

The main return way has been maintained in good order. Heavy feeders of water break into the ventilation shaft during the rains, and put out the furnace, which had to be protected with an iron cover and casing. It is intended to drain most of the water from the shaft by an adit to the hill side.

Except when interrupted by water, as stated above, adequate ventilation has been maintained in the main outcrop and the Pidh mines by means of the furnace.

Eight fatal, 18 serious, and seven slight accidents occurred during the year 1892.

Coal-field at Bhaganwala (Salt Range).

12. A special report on these mines is under submission to Government, and an officer of the Geological Department is at present investigating the fields on the spot and conducting exploration by means of borings.

The quality of the Bhaganwala coal is believed to be good, more than 5,000 tons having already been used for locomotives with fair results.

The development of the colliery depends to a considerable extent on the construction of a branch line from Haranpur to the foot of the Bhaganwala cliff. This project is dealt with in the report which will be submitted shortly.

Meanwhile the Director, Geological Survey of India, writes very favourably of the capabilities of the eastern end of the field, which has also been explored by Mr. Luckstedt, an executive engineer on the North-Western (State) Railway.

The seam may be relied on to produce a large outturn of coal, though it is possible that the sandy laminæ in it may be more frequent than is anticipated.

Except for about half a mile to the north-west of the present workings, and round the plateau towards Ara, it is impossible to say what the total value of the field may prove to be till the result of the borings is received.

Khost Colliery.

13. This colliery is worked in connection with the North-Western (State) Railway.

The total output during the year 1892-93 amounted to 13,348 tons against 12,594* tons in the previous year.

The output during the year consisted of—

	Tons.
Large coal - - - - -	8,113
Slack - - - - -	5,235

The total amount sanctioned on block account was Rs. 1,50,000. The capital outlay to the 31st March 1892 amounted, when adjusted, to Rs. 1,38,347 and the approximate expenditure during the year 1892-93, which includes the value of imprest stores, to Rs. 19,328, making a total outlay to the 31st March 1893 of Rs. 1,57,675.

The approximate receipts during the year amounted to Rs. 1,59,602 and the expenditure to Rs. 1,46,983, thus showing a net gain of Rs. 12,619, equivalent to a return of 8 per cent. on a capital outlay of Rs. 1,57,675.

The profits realised on working and credited to the block account from the commencement of operations to end of 1892-93 amounted to about Rs. 80,059, leaving Rs. 77,616 at debit of the colliery.

The Khost outcrops are practically finished, and the workings at Killa Hakim Khan have come to an end, all the coal worth setting above water level having been extracted.

The Takrai workings are in thin, crumbly, and practically unworkable coals, probably due to the proximity of two nullahs. The main ways have, however, been pushed on in the hope of reaching better coal, and it is satisfactory to note that on the east side this hope has been realized.

The tunnel at Killa Ali Khan struck coal in October 1892. The seam is not so thick in the low level as in the outcrops, but appears to be thickening to the east.

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* Revised figures.

Coke Manufacture.—Three experimental ovens were built at the beginning of the year, and satisfactory results obtained with the coal. Coking is now proceeding regularly on a small scale.

The sanitary condition of the miners' huts and their environs has been good. Fever, however, prevailed in the month of September, and this hindered work to some extent, but fatal cases were few.

The fan has worked fairly well during the year, though the air current is of necessity feeble.

One fatal accident occurred during the year 1892.

Quetta Coal-Fields.

14. The three localities in which coal is known to occur in this field are at Ghandak, about nine miles north-east of Quetta, at Lurakhu in the Les Valley, 28 miles away on the eastern slopes of Pinki hill, and in the Spin Karez As Tangi valley. These are all reported by the Geological Department as part of one belt of shales, and belonging to the same geologic horizon. The country is very broken, and mining will be chiefly, if not entirely, limited to operations at the outcrops.

The seams at Ghandak have, as in the previous year, been worked by private agency under agreement with Government, and a considerable amount of coal has been brought into Quetta for general use.

It is under consideration to work these fields by Government agency, but before coming to a decision in this matter it is desired that the steaming qualities of the coal should be fully verified. Experiments have therefore been ordered in North Western (State) Railway locomotives, and when the reports are received, a decision will be arrived at.

Baluchistan Petroleum Operations.

15. Boring plant has now been removed from Khattan and stored at Baber Kach, the Khattan area having been definitely abandoned.

The boring ordered to test the possibility of oil at the Chappar Rift was put down to a depth of 845 feet. For the first 178 feet it passed through shales, in the lower portion of which it was hoped that oil might be struck; but these shales were found at much less depth than seemed likely from the general lie of the strata, much diminishing the chances of success. From 178 feet onwards the boring has been entirely in hard limestone, which is at this point of unknown thickness. It was stopped, and further operations abandoned after passing through 667 feet.

This closes the Baluchistan operations which were begun in 1885. A brief summary of their history is as under:

The operations of 1887–88 showed a fair flow of oil in borings of small depth, which, had it remained constant, would have sufficed for the needs of the Sind-Pishin railway. There seemed also a prospect of finding a light oil suitable for kerosine in a deep boring. The increased production in 1889 seemed to justify this view, but before long the wells showed signs of exhaustion, and after the serious flooding which took place in the monsoon of 1889 and in the following year, the production never again rose to paying proportions.

The officer of the Geological Survey who was deputed to Khattan recommended one more trial boring to settle the question of the existence of paying quantities of oil. This boring was put down in the Siah Kach plain to a depth of 1,338 feet, and as its results were negative, the closure of the works was decided upon.

One more possibility remains. It is reported that there is a fair probability of striking a productive supply of oil at the base of the Kirthar limestone near Rohri on the Indus; and a trial boring has been ordered there which should settle finally the question of the existence of petroleum in paying quantities in that part of the country.

Total Coal Production.

16. The statement on the next page shows the quantity in tons of coal produced in India during the last 13 years.

Statement showing the Quantity in Tons of Coal produced in India during the last Thirteen Years.

Provinces.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
Bengal - -	983,565	930,203	1,038,872	1,200,957	1,257,392	1,123,700	1,186,802	1,319,090	1,380,594	1,541,356	1,626,245	1,647,945	2,033,036*
Punjab - -	—	—	—	—	—	—	—	7,523	11,249	22,835	40,677	60,714	66,352
Central Provinces	31,228	67,527	91,370	115,019	121,833	119,116	117,287	128,981	157,768	144,465	137,022	141,736	132,005
Assam - -	—	—	—	—	16,493	43,707	70,859	89,302	101,528	116,676	145,708	154,203	164,050
Central India -	—	—	—	—	2,100	7,698	13,539	15,497	41,580	52,956	77,842	69,741	88,623
Nizam's territory	—	—	—	—	—	—	—	3,259	13,382	59,646	125,486	144,668	149,601
Madras - -	—	—	—	—	—	—	—	—	—	—	—	20	61
Baluchistan -	—	—	—	—	—	—	—	411	2,802	8,238	15,541	10,363	13,284
Burma - -	—	—	—	—	—	—	—	—	—	—	—	—	3,670
Total - -	1,019,793	997,730	1,130,242	1,315,976	1,397,818	1,294,221	1,388,487	1,564,063	1,708,903	1,946,172	2,168,521	2,229,400	2,650,682

* Total reported to date; the figures for a few collieries are approximate.

CHAPTER V.

STORES AND ROLLING STOCK (CAPITAL).

Stores.

Expenditure in England.—The total expenditure on State Railway Stores contracted for in England, through the agency of the India Office during the calendar year 1892, was—

	£
A.—Iron bridgework	168,364
B.—Engineers' plant	16,770
C.—Workshop machinery	8,478
D.—Permanent way	563,101
E.—Locomotive and rolling stock	149,682
F.—Station materials and fencing	36,556
G.—Tools and stores	73,239
Total	1,016,190

2. *Expenditure in India.*—The stores purchased locally by the Port Storekeeper, Calcutta, and the Marine Storekeeper, Bombay, amounted to Rs. 4,07,795 and Rs. 25,044 respectively.

3. *Cost of Establishment at Ports.*—The cost of the establishment maintained at Calcutta and Bombay was—

	Rs.
Calcutta	21,619
Bombay	1,801
Total	23,420

4. *Ships employed.*—The number of ships employed in bringing State railway stores, including stores procured for Native State lines during the calendar year 1892, was—

	No.	Tons.	Approximate Value of Stores received at each Port.
			Rs.
To Bombay	56	10,249	14,41,448
„ Calcutta	112	37,745	45,10,453
„ Kurrachee	59	23,663	33,58,711
„ Rangoon	34	16,296	12,24,956
„ Cocanada	*26	22,506	18,20,269
„ Vizagapatam	*16	11,084	10,08,250
„ Masulipatam	3	1,598	43,200
„ Gopalpore	1	1	136
Total	307	1,23,142	1,32,07,423

* Of these, 8 vessels touched at both of the ports of Cocanada and Vizagapatam.

5. The following table shows the amount credited to the Civil Department on account of one per cent. insurance from the year 1884–85 to the year 1891–92 and the amount charged off to the insurance fund for stores lost at sea :—

Years.	One per cent. Insurance.	Amount adjusted against the Insurance Fund.
	Rs.	£
1884–85	65,934	2,009
1885–86	88,120	Nil
1886–87	1,72,795	Nil
1887–88	1,58,085	2,877
1888–89	98,839	Nil
1889–90	1,07,039	Nil
1890–91	1,02,589	Nil
1891–92	1,14,888	1,969

In previous years it was the practice to charge off to the one per cent. insurance any sums not recoverable from the ship-owners for damages to stores on the way out to India; but in 1887 the Secretary of State ruled that it was to be distinctly understood that the one per cent. was not to cover any expenditure incurred in India in connection with the stores.

6. The value of imported stores held in reserve at Calcutta on the 1st January 1892 was Rx. 6,042, and the balance at the close of 1892 was Rx. 4,773, showing a decrease of Rx. 1,269.

7. Statement No. 5 on pages 68 to 71 gives details of the number of locomotives and vehicles on the standard and metre gauge railways at the end of 1891 and 1892; also the total capital cost of the stock.

Fittings for Lushai and Collis' Dandies.

8. The work of providing 5 per cent. of the third class ambulance carriages on the standard gauge railways in India, with fittings for Lushai and Collis' dandies, has been completed. On the Eastern Bengal (State) Railway the vehicle so fitted is an intermediate class carriage, there being no third class ambulance carriages on that line.

The following table shows the number of vehicles fitted on each line :

Railway.	Total Number of Vehicles fitted, being 5 per Cent. of Ambulance Stock on the Line.
North Western (State)	25
Oudh and Rohilkhand (State)	1
Eastern Bengal (State)	1
East Indian	4
Bengal-Nágpur	1
Indian Midland	1
Bombay, Baroda, and Central India	1
Great Indian Peninsula	2
Madras	2
Total	38

Rolling-stock adapted for Military Purposes.

9. The statement on page 66 shows the progress that has been made up to date in fitting second, intermediate, and third class carriages on Indian railways with hooks or racks for slinging soldiers' rifles.

The following standard gauge stock fitted for military requirements has been erected on the Bengal-Nágpur Railway up to the end of 1892, viz. :—

23 ambulance carriages.
520 covered goods waggons to carry horses and ponies.
320 low and medium-sided waggons for carrying guns.
194 hopper waggons suitable for carrying guns.
55 ballast waggons for carrying guns.
10 horse-boxes.

Leaving the following still to be erected, viz. :—

671 covered goods waggons.

The following standard gauge stock adapted for military purposes was available on the North Western (State) Railway on the 31st December 1892 :

413 vehicles fitted for ambulance purposes.
98 horse-boxes, capable of carrying six horses each.
26 horse-boxes, capable of carrying three horses each.
75 covered goods (wooden) waggons for carriage of horses.
4,005 covered goods (iron) waggons for carriage of horses.
148 high-sided open goods waggons for carriage of artillery.
1,538 low-sided open goods waggons for carriage of artillery.

The following shows the standard and metre gauge rolling-stock adapted for military purposes on the Eastern Bengal (State) Railway :

Standard Gauge (*Eastern Section*)—

16 intermediate class carriages fitted for ambulance purposes.
9 wooden covered goods waggons } adapted for the carriage of horses.
560 iron covered goods waggons }
112 low-sided waggons suitable for carriage of artillery.

Metre Gauge (*Northern Section*)—

573 wooden covered goods waggons adapted for carriage of horses.
25 low-sided waggons suitable for carriage of artillery.

Metre Gauge (*Dacca Section*)—

126 wooden covered goods waggons adapted for carriage of horses.

During the year no alterations were made on the Great Indian Peninsula Railway (standard gauge) to the coaching vehicles fitted for ambulance purposes. The following gives the number of vehicles now fitted for military use :

3,112 open goods waggons suited for carrying guns.
50 open bogie waggons suited for carrying heavy guns.
1,502 covered goods waggons for carrying horses.
29 coaching vehicles fitted with ambulance appliances.
93 horse boxes capable for carrying each three horses.

There are at present 14 ambulance third class carriages on the Bombay, Baroda and Central India Railway (standard gauge), and one which has been lately sold will shortly be replaced, which will make 15 carriages.

This railway has the following waggon stock fit for military purposes :

1,529 covered goods waggons Z } for carrying horses.
105 covered goods waggons Y }

On the Madras Railway (standard gauge) 28 third class carriages, being 8 per cent. of the total sanctioned number of this class of vehicles, have been fitted up for ambulance purposes. The following table shows the goods vehicles fitted for general military requirements :

Class of Vehicles.	Total Stock sanctioned.	Total Stock running.	Number adapted for Military purposes.	Remarks.
Covered goods waggons -	1,486	984	966	Fitted to carry horses.
Cattle waggons - -	50	50	50	Fitted to carry horses.
Open waggons - - -	1,113	1,658	1,658	Suitable for carriage of artillery.

The following vehicles suited for military purposes are running on the Southern Mahratta Railway (metre gauge).

Coaching Stock—

Composite bogie, 1st and 2nd class	12
Composite ordinary, 1st and 2nd class	14
Second-class carriages	36
Third-class bogie carriages	42
Third-class ordinary carriages	133
Brake-vans	17
Ambulance third-class carriages	3
Horse-boxes	36

Goods Stock—

Medium-sized waggons	102
Low-sided waggons, iron	762
Low-sided waggons, iron, 6-wheeled	2
Low-sided waggons, iron, with wooden sides	33
Low-sided waggons, iron, military type	53
Covered goods waggons for carrying horses	100

No important changes have been made to rolling-stock on the South Indian Railway (metre gauge). Fifteen third-class carriages are adapted for ambulance. The following vehicles are also suitable for military purposes :—

Class of Vehicles.	Total Stock running.	Number adapted for Military purposes.	Remarks.
Covered goods waggons	1,810	1,810	Of these 267 are adapted for carrying horses.
Open (medium or high-sided waggons).	813	813	
Ballast or low-sided waggons	504	504	

The rolling-stock adapted for military requirements on the Burma (State) Railway metre gauge is as follows :—

290 ballast waggons
20 open bolstered waggons } with drop ends for carrying artillery.
123 covered waggons fitted for carrying horses and ponies as under :
50 covered goods waggons, 25 feet long (bogie).
23 covered goods waggons, 18 feet long.
50 covered goods waggons, 15 feet 6 inches long.

Breast bars are kept ready for these when required.

Twenty-five covered waggons, 25 feet long (bogie), and 150 covered waggons 15 feet long (4 wheelers), have been built to full dimensions required for carrying horses, but are not fitted with breast-bars.

Sixty-eight third-class with end doors have side doors for ambulance doolies, but no appliances for suspending doolies. Three of them are fitted with brakes.

On the Dibru-Sadiya Railway there are no specially adapted carriages ; the ordinary carriages are used to meet military requirements.

Brakes.

10. On the East Indian Railway 35 coaching vehicles have been fitted with continuous automatic vacuum brakes, 11 with brake gear complete, and 24 with brake gear without pipes. Several of these vehicles are being run on trial trips on some of the local trains.

None of the rolling-stock of the Bengal-Nágpur Railway has as yet been fitted with any form of continuous brake.

On the Indian Midland Railway sanction has been received to 16 coaching vehicles for use on the through service being fitted with the automatic vacuum brake.

On the North-Western (State) Railway the fitting of vacuum automatic brake to rolling-stock has made steady progress during the year; 490 vehicles and 70 engines were braked and 47 carriages piped during 1892. Arrangements were made to run mail trains fitted with this brake between Delhi and Pesháwar.

On the Oudh and Rohilkhand (State) Railway the continuous automatic vacuum brake gear was fitted to the stock running on the mail service, and was brought into use on 1st August 1892.

The work of fitting up engines and vehicles on the Eastern Bengal (State) Railway with the vacuum brake gear received from England during the previous year was continued. At the close of the year under review 10 engines and 108 vehicles on the standard gauge were fitted with the brake.

On the Great Indian Peninsula Railway the rolling-stock fitted with the automatic vacuum brake was not increased during the year, and the total number now fitted is as follows :—

Locomotives	66
Vehicles	159

The Bombay, Baroda, and Central India Railway has 45 engines and 451 vehicles fitted with the simple vacuum brake, but material ordered for converting this form of brake into the automatic vacuum has been received, and the work of conversion is in progress.

For the Madras Railway an indent has been sent forward for automatic vacuum brake-gear complete for six carriages, and sets of piping for seven carriages running on the through mail trains between Madras and Bombay.

None of the locomotive or vehicle stock on the Rajputana-Malwa Railway is fitted with the automatic vacuum brake.

On the Southern Mahratta Railway (metre gauge) no automatic vacuum brakes have been fitted, but the following have been fitted with Westinghouse brakes :—

Locomotives	3
Coaching vehicles	19

On the South Indian Railway the brake-gear in use during the year has been the same as previous years, but the new stock, consisting of 20 engines and 100 bogie carriages, some of which have arrived, is fitted with automatic vacuum brakes, and an indent for 73 sets to provide some of the existing stock with it, in supersession of the present brake-gear, has been sent home.

On the Burma (State) Railway, 80 old waggons have been fitted with brakes at a cost of Rs. 1,700.

During the year under report screw brakes were fitted to the rolling-stock of the Dibru-Sadiya Railway (metre gauge), no other brakes having been introduced.

Couplings.

11. On the East Indian Railway second screw couplings have not yet been supplied to the stock.

The whole of the coaching stock, and nearly the whole of the goods stock as well, of the Bengal-Nágpur Railway is fitted with couplings at both ends.

The whole of the standard gauge coaching stock on the North-Western (State) Railway now has couplings at each end. Of the goods stock, 6,789 vehicles have been similarly furnished, leaving 3,046 to be fitted.

The whole of the coaching stock of the Great Indian Peninsula Railway is fitted with screw couplings at both ends. In 1890 it was decided to fit 30 per cent. of the waggon stock of this line with screw couplings. These couplings are now coming to hand, and during the year under review 803 vehicles were fitted.

The whole of the coaching stock of the Bombay, Baroda, and Central India Railway has screw couplings at both ends. The goods stock of this line is also now being fitted with screw couplings, one to each, and over 900 vehicles have already been so fitted, and the whole of the remaining stock is expected to be finished by 30th June 1894.

The work of fitting two couplings to all the Company's stock of the Madras Railway has been continued satisfactorily, the total number of vehicles so fitted being 895 on the 31st December 1892, as against 358 on the 31st December 1891.

On the South Indian Railway the old type of coupling is being replaced by Jones' flexible buffers, for which indents are sent forward regularly, and a further supply of 400 sets is expected shortly from England. The whole of the Villupuram-Guntakal Railway stock is fitted with Jones' flexible buffers, as well as the following vehicles of the South Indian Railway :—

Coaching vehicles - - - - -	210
Goods vehicles - - - - - -	155

The whole of the rolling-stock of the Burma (State) Railway (metre gauge), except a few engines, is now fitted with Jones' patent screw couplings and flexible buffers. The engines are fitted, or being fitted, with a special duplex coupling (male and female) for coupling up after turning without any change of hook being necessary.

Centre buffer and hook couplings have been fitted to the rolling-stock of the Dibru-Sadiya Railway and some tight couplings have been fitted to the coaching vehicles of this line.

The whole of the coaching and goods stock of the Bhávnagar-Gondal-Junágarh-Porbandar Railway is to be fitted with side chains. More than half of the rolling-stock has already been fitted with them, and the whole of the work may be expected to be complete by the end of this year, 1892.

Retiring Accommodation for Females.

12. Statement No. 5 A. on page 72 furnishes details of the number of carriages that have been fitted with retiring accommodation for females in order to comply with the requirements of section 64 of the Indian Railways Act, IX. of 1890.

Standard Equipment of Relief Vans.

13. *North Western, Oudh and Rohilkhand, Eastern Bengal, and Burma (State).* A list of contents of medicine chests for railway accident relief vans has been prepared by the Surgeon-General with the Government of India, and circulated for adoption on the State lines noted on the margin, and to Local Governments and Administrations with a suggestion that the matter may be brought to the notice of the authorities of the lines under their control with a view to the question of the medicines and surgical appliances which should be provided as part of the standard equipment of all accident vans being carefully considered.

The preparation of revised lists of engineering and other articles is under consideration, and, when ready, will complete the list showing the necessary equipment of relief vans.

Lighting of Railway Carriages with Gas on Pintsch's System.

14. On the East Indian Railway the Government of India have sanctioned an estimate for lighting 180 coaching vehicles by gas on Pintsch's system in the chord and loop line mail trains and the joint stock for service to Bombay. The building for gas-producing plant at Howrah is well advanced and that at Allahabad commenced. The fittings for carriages have not yet arrived.

On the Oudh and Rohilkhand (State) Railway the Government of India have approved of 571 coaching vehicles being lighted by gas on Pintsch's system.

In April 1892 Pintsch's system of lighting carriages by compressed oil gas was introduced as an experiment on the Bombay, Baroda and Central India Railway, the expenses being borne by the proprietors of the patent. One local train and one bogie carriage of the mail train were supplied with the reservoirs and necessary fittings, the gas works being erected at Parel.

On the Madras Railway, one of the Company's saloons having been experimentally lighted with Pintsch's gas for a period of six months with highly satisfactory results, an indent has gone forward for sanction for a complete set of gas-making apparatus and carriage lamps and reservoir fittings sufficient for introducing this system of gas lighting into the majority of this Company's passenger stock.

An indent has been sent forward for the necessary apparatus for manufacturing and supplying Pintsch's gas on the South Indian Railway. At first 100 bogie coaching vehicles will be fitted up and the remaining stock next year.

Committee of Locomotive and Carriage Superintendents in India.

15. As the several railway administrations in India did not unanimously concur in the rules proposed for dealing with the expenditure that may be incurred in connection with the work of the committee, the objections raised were considered by the committee of locomotive and carriage superintendents at their session, which was held at Lahore in December 1892, and amended draft rules embodying the resolutions adopted by the committee have been again circulated for acceptance preparatory to their final issue.

STATEMENT showing NUMBER of CARRIAGES fitted with HOOKS or RACKS, as the case may be for SOLDIER'S RIFLES.

RAILWAY.	Description of Carriage, Class.						Number of Carriages fitted with												Percentage on the Total Stock of each Class.						Remarks.
							Hooks.						Racks.												
	Composite, 1st and 2nd.	Composite, 1st and 3rd.	2nd.	Intermediate.	Composite, Intermediate and 3rd.	3rd.	Composite, 1st and 2nd.	Composite, 1st and 3rd.	2nd.	Intermediate.	Composite, Intermediate and 3rd.	3rd.	Composite, 1st and 2nd.	Composite, 1st and 3rd.	2nd.	Intermediate.	Composite, Intermediate and 3rd.	3rd.	Composite, 1st and 2nd.	Composite, 1st and 3rd.	2nd.	Intermediate.	Composite, Intermediate and 3rd.	3rd.	
STANDARD GAUGE.																									
1. East Indian - - -	—	—	105	61	—	748	—	—	—	—	—	*6	—	—	—	—	—	—	—	—	—	—	—	·08	* The carriage and waggon superintendent reports that the work up to date has consisted chiefly in the manufacture of hooks, and that the operation of fitting them up in carriages will now be proceeded with as vehicles become available.
2. Bengal Nágpur - - -	22	4	8	—	8	176	—	—	—	—	—	—	†21	‡4	8	—	7	137	95·45	100·00	100·00	—	87·50	77·84	† 2nd class compartments only fitted with racks.
3. Indian Midland - -	—	—	17	—	—	178	—	—	—	—	—	—	—	—	9	—	—	178	—	—	52·94	—	—	100·00	‡ 3rd class compartments only fitted with racks.
4. North-Western (State) -	96	—	82	78	—	825	—	—	—	—	—	—	†30	—	23	27	—	469	31·25	—	28·05	34·74	—	56·88	
5. Oudh and Rohilkhand (State).	—	—	25	20	—	286	—	—	—	—	—	—	—	—	—	20	—	229	—	—	—	100·00	—	80·07	
6. Eastern Bengal (State)—Central, southern, and eastern sections.	36	—	12	52	16	199	—	—	—	7	—	1	—	—	—	1	—	101	—	—	—	15·38	—	51·26	
7. East Coast - -	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
8. Great Indian Peninsula -	—	—	150	—	—	561	—	—	—	—	—	—	—	—	54	—	—	66	—	—	36·00	—	—	12·00	
9. Bombay, Baroda, and Central India.	22	—	41	22	—	269	—	—	—	—	—	—	—	—	—	22	—	92	—	—	—	100·00	—	34·20	
10. Madras - - -	—	—	70	—	—	371	—	—	70	—	—	295	—	—	—	—	—	—	—	—	100·00	—	—	79·51	
11. The Nizam's Guaranteed State.	—	—	8	—	—	59	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
METRE GAUGE.																									
12. Bengal and North-Western, including Tirhoot section.	28	—	10	—	22	221	—	—	—	—	—	—	—	—	—	—	—	50	—	—	—	—	—	23·00	
13. Rohilkund and Kumaon (including Lucknow-Bareilly section).	—	—	—	3	9	(a) 73	—	—	—	—	—	24	—	—	—	3	1	49	—	—	—	100·00	11·11	100·00	(a) Twenty-one third-class carriages which have been condemned since 1886 are excluded.
14. Rajputana-Malwa - -	—	—	96	50	—	766	—	—	—	—	—	—	—	—	2	15	—	100	—	—	2·09	30·00	—	13·05	
15. Southern Mahratta, including Mysore section.	52	—	42	—	—	496	—	—	—	—	—	—	†26	—	36	—	—	175	50·00	—	85·71	—	—	35·29	
16. South Indian - -	10	—	—	—	—	482	—	—	—	—	—	—	3	—	—	—	—	229	30·00	—	—	—	—	47·51	
17. Eastern Bengal (State)—Northern Behar and Dacca sections.	31	—	12	38	1	179	—	—	—	—	1	86	†27	—	12	26	—	93	87·09	—	100·00	68·42	100·00	99·45	
Kamla-Dharlla section, 2′ 6″.	3	—	—	2	—	19	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(b) All these fitted with racks capable of carrying all rifles in use in Burma, including the old long snider.
18. Burma (State) - - -	—	—	60	—	—	281	—	—	—	—	—	—	—	—	(b)12	—	—	(b)216	—	—	20·00	—	—	76·87	
19. Bhávnagar - Gondal - Junágarh-Porbandar.	—	—	—	—	—	130	—	—	—	—	—	6	—	—	—	—	—	—	—	—	—	—	—	4·62	

Statement No. 5.

Number and Value of Locomotives and Vehicles on the Standard and Metre Gauge Railways, and the Rolling Stock fitted with Continuous and Continuous Automatic Brakes.

STATEMENT

NUMBER and VALUE of LOCOMOTIVES and VEHICLES on the STANDARD and METRE GAUGE

Serial Number.	Railway.	Open Mileage.		Locomotives.		Value of Locomotives.		Coaching Vehicles.		Goods Vehicles.	
		On the 31st December 1891.	On the 31st December 1892.*	Number on the 31st December 1891.	Number on the 31st December 1892.	At the end of 1891.	At the end of 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.
	STANDARD GAUGE.										
	STATE LINES WORKED BY COMPANIES.					Rs.	Rs. (b)				
I.	East Indian	(a) 1,767·11	(a) 1,793·90	576	562	1,83,83,846	1,78,59,746	1,218	1,218	8,954	8,936
II.	Bengal-Nágpur	831·58	831·85	72	97	(d) 37,13,568	46,94,989	168	233	1,945	2,731
III.	Indian Midland	(e) 734·46	(e) 734·46	92	105	25,62,009	31,34,101	360	365	2,152	2,140
	Total	3,333·15	3,359·94	740	764	2,46,59,423	2,56,88,836	1,746	1,816	13,051	13,807
	STATE LINES WORKED BY THE STATE.										
IX.	North-Western (State)	(g) 2,479·97	(g) 2,610·15	590	590	1,83,84,957	1,89,81,565	1,507	1,508	9,911	10,051
XI.	Oudh and Rohilkhand (State)	692·55	692·55	156	156	37,28,951	37,59,789	459	459	4,371	4,371
XII.	Eastern Bengal (State) (j)	373·49	373·50	97	97	(k)	(k)	417	439	1,861	1,862
XIV.	Calcutta Port Commissioners	6·22	6·22	6	6	97,781	97,781	—	—	150	150
	Total	3,552·23	3,682·42	849	849	2,22,11,689	2,28,39,135	2,383	2,406	16,293	16,434
	LINES WORKED BY GUARANTEED COMPANIES.										
XVIII.	Great Indian Peninsula	(l) 1,491·75	(l) 1,490·08	605	605	(k)	(k)	1,043	1,043	7,953	7,953
XIX.	Bombay, Baroda, and Central India (m)	474·25	474·25	127	127	47,00,396	47,55,106	428	427	3,554	3,564
XX.	Madras	839·30	839·23	152	153	52,31,602	52,31,602	629	629	2,870	2,874
	Total	2,805·30	2,803·56	884	885	99,31,998	99,86,708	2,100	2,099	14,377	14,391
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.										
XXVI.	The Nizam's Guaranteed State (o)	350·67	350·67	46	50	14,76,875	19,34,914	109	109	733	733
	Total	350·67	350·67	46	50	14,76,875	19,34,914	109	109	733	733
	Total Standard Gauge	10,041·35	10,196·59	2,519	2,548	5,82,79,985	6,04,49,593	6,338	6,430	44,454	45,365

(a) Includes the Delhi-Umballa-Kalka, and Turkessur Railways.
(b) Decrease due to credits.
(c) Fitted with vacuum automatic brakes.
(d) Gross expenditure, *i.e.*, omitting credits on capital account.
(e) Includes the Bhopal-Itársi Railway.
(f) Fitted with simple vacuum brakes.
(g) Includes branch lines worked, but excludes lines temporarily closed or constructed, but not opened for traffic.
(k) Of this Rs. 7,056 are included in the traffic return of the Hyderabad-Umarkot Railway.

o. 5.

AILWAYS, and the ROLLING STOCK fitted with Continuous and Continuous Automatic Brakes.

Cranes.		Brake-vans.		Total Number of Vehicles.		Value of Vehicles.		Total Value of Rolling Stock.		Rolling Stock fitted with Continuous and Continuous Automatic Brakes.		Serial Number.
Number on the 31st December 1891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	At the end of 1891.	At the end of 1892.	At the end of 1891.	At the end of 1892.	Number of		
										Locomotives.	Vehicles.	
						Rs.	Rs. (b)	Rs.	Rs.			
21	20	341	341	10,534	10,515	2,21,96,953	2,21,69,010	4,05,80,799	4,00,28,756	—	(c) 35	I.
6	8	65	84	2,184	3,056	(d) 70,92,024	97,40,246	(d) 1,08,05,592	1,44,35,235	—	—	II.
8	8	85	86	2,605	2,599	71,59,967	82,27,030	97,21,976	1,13,61,131	(f) 102	—	III.
35	36	491	511	15,323	16,170	3,64,48,944	4,01,36,286	6,11,08,367	6,58,25,122	102	35	
41	41	513	513	11,972	12,113	3,57,39,712	3,67,27,501	5,41,24,669	(h) 5,57,16,122	(c) 199	(c) 1,290	IX
13	13	120	120	4,963	4,963	1,07,04,226	1,07,79,339	1,44,33,177	1,45,39,128	(i) 35	118	XI.
4	4	63	63	2,345	2,368	(k)	(k)	87,53,810	89,13,513	(c) 10	(c) 108	XII.
—	—	—	—	150	150	2,80,376	2,80,376	3,78,157	3,78,157	—	—	XIV.
58	58	696	696	19,430	19,594	4,67,24,314	4,77,87,216	7,76,89,813	7,95,46,920	244	1,516	
46	46	590	590	9,632	9,632	(k)	(k)	4,32,89,542	4,33,42,787	(m) 282	(c) 159	XVIII.
3	3	84	84	4,069	4,078	98,40,389	99,05,242	1,45,40,785	1,46,60,348	(f) 45	(f) 451	XIX.
6	6	164	163	3,669	3,672	96,31,777	96,63,535	1,48,63,379	1,48,95,127	—	—	XX.
55	55	838	837	17,370	17,382	1,94,72,166	1,95,68,767	7,26,93,706	7,28,98,262	327	610	
2	2	41	41	885	885	19,35,769	19,54,110	34,12,644	38,89,024	—	—	XXVI.
2	2	41	41	885	885	19,35,769	19,54,110	34,12,644	38,89,024	—	—	
150	151	2,066	2,085	53,008	54,031	10,45,81,193	10,94,46,379	21,49,04,550	22,21,59,328	673	2,161	

(i) 13 fitted with vacuum automatic, and 22 with Westinghouse brakes.
(j) Includes the Bengal Central Railway.
(k) Value of engines and vehicles not recorded separately.
(l) Includes the Wardha Coal, Dhond Manmád, Khámgaon, and Amráoti Railways.
(m) 66 fitted with vacuum automatic, 189 with simple vacuum, and 27 with Westinghouse brakes.
(n) Includes the Gackwar's Petlád Railway.
(o) Includes the Bezváda extension.
* From Statement No. 24, pages 121 to 123.

NUMBER and VALUE of LOCOMOTIVES and VEHICLES on the STANDARD and METRE GAUGE RAILWAYS

Serial Number.	Railway.	Open Mileage.		Locomotives.		Value of Locomotives.		Coaching Vehicles.		Goods Vehicles.	
		On the 31st December 1891.	On the 31st December 1892.*	Number on the 31st December 1891.	Number on the 31st December 1892.	At the end of 1891.	At the end of 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.
	METRE GAUGE.										
	STATE LINES WORKED BY COMPANIES.										
XXXIII.	Bengal and North-Western: Tirhoot section - - -	738·00	756·30	100	100	Rs. 19,09,421	Rs. 19,09,421	323	344	2,039	2,039
	Company's section - - -										
XXXV.	Rajputana-Malwa (*a*) - - -	1,766·65	1,766·65	424	424	74,58,509	74,49,005 (*b*)	1,304	1,301	7,242	7,244
XXXVI.	Southern Mahratta - - -	1,384·02 (*c*)	1,403·95 (*c*)	222	221	45,21,741	45,10,188 (*d*)	691	714	4,685	4,685
XXXIX.	South Indian (*f*) - - -	908·61	1,113·04	184	184	37,90,131 (*h*)	37,90,121	606	669	3,099	3,194
	Total - - -	4,797·28	5,039·94	930	929	1,76,79,802	1,76,67,745	2,924	3,028	17,065	17,162
	STATE LINES WORKED BY THE STATE.										
	North-Western (State) (*g*) -	—	—	23	23	5,52,192	5,52,192	19	19	66	61
XLIII.	Eastern Bengal (State): Northern and Behar sections, (including the Kaunia - Dharlia 2′ 6″ gauge) branch.	442·17	477·94	70	75	12,03,658	13,82,665	281	281	1,706	1,921
	Dacca section - - -	85·92	85·92	14	14	2,64,353	2,64,353	67	67	246	246
XLVI.	Burma (State) - - - -	615·00	717·50	114	120	19,85,635	20,17,232	552	583	2,923	3,217
	Total - - - -	1,143·09	1,281·36	221	232	40,05,838	42,16,442	919	950	4,941	5,445
	ASSISTED COMPANIES.										
XLVI.	Deoghur - - - -	4·79	4·79	2	3	25,000	34,000	10	10	8	8
XLVII.	Rohilkund and Kumaon (Company's section) (*i*).	252·30	252·30	27	27	5,63,631	5,63,250 (*j*)	132	148	632	659
XLIX.	Dibru-Sadiya - -	78·00	77·50	13	15	(*k*)	(*k*)	16	22	548	573
	Total - - -	335·09	334·59	42	45	5,88,631	5,97,250	158	180	1,188	1,240
	LINES OWNED AND WORKED BY NATIVE STATES.										
LII.	Jodhpore-Bickaneer: Jodhpore Section - - -	291·00	291·00	13	13	69,936	2,68,369	60	64	145	265
	Bickaneer Section - - -										
LIV.	Bhávnagar - Gondal - Junágarh - Porbandar.	329·22	329·22	33	33	6,23,686	6,23,686	178	186	864	894
	Total - - - -	620·22	620·22	46	46	6,93,622	8,92,055	238	250	1,009	1,159
	FOREIGN LINES.										
LV.	West of India Portuguese - -	51·00	51·00	12	12	(*n*) 3,98,084	3,98,084	24	4	115	115
	Total - - -	51·00	51·00	12	12	3,98,084	3,98,084	24	24	115	115
	Total Metre Gauge - -	6,946·68	7,327·11	1,251	1,264	2,33,65,977	2,37,71,576	4,263	4,432	24,318	25,121

(*a*) Includes the Gaekwar's Mehsána Railway.
(*b*) The decrease of Rs. 9,804 is due to the sale of an engine to Assam-Bengal Railway.
(*c*) Includes the Southern Mahratta Railway (Mysore section) and the Kolhápur State Railway.
(*d*) Decrease due to the sale of an "A" class engine.
(*e*) Fitted with the Westinghouse brake.
(*f*) Includes the Pondicherry Railway.

. 5—*concluded.*

l the Rolling Stock fitted with Continuous and Continuous Automatic Brakes—*concluded.*

Cranes.		Brake-vans.		Total Number of Vehicles.		Value of Vehicles.		Total Value of Rolling Stock.		Rolling Stock fitted with Continuous and Continuous Automatic Brakes.		Serial Number.
										Number of		
mber the 1st ember 891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	Number on the 31st December 1891.	Number on the 31st December 1892.	At the end of 1891.	At the end of 1892.	At the end of 1891.	At the end of 1892.	Locomotives.	Vehicles.	
						Rs.	Rs.	Rs.	Rs.			
12	13	67	67	2,441	2,463	36,10,137	36,85,043	55,19,558	55,94,464	—	—	XXXIII.
26	26	279	282	8,851	8,853	1,30,73,042	1,31,32,686	2,05,31,551	2,05,81,691	—	—	XXXV.
20	20	188	188	5,584	5,607	79,49,084	79,79,644	1,24,70,825	1,24,98,832	(*e*) 3	(*e*) 19	XXXVI.
3	3	123	141	3,831	4,007	67,04,717	69,17,295	1,04,94,848	1,07,07,426	—	—	XXXIX.
61	62	657	678	20,707	20,930	3,13,36,980	3,17,14,668	4,90,16,782	4,93,82,413	3	19	
—	—	1	1	86	81	2,89,182	2,89,182	8,41,374	8,41,374	—	—	
7	7	52	52	2,046	2,261	33,59,245	36,85,669	45,62,903	50,68,334	—	—	XLIII
3	3	10	10	326	326	4,89,361	4,89,706	7,53,714	7,54,059	—	—	
18	18	114	117	3,607	3,935	57,36,817	57,59,300	(*h*) 77,11,488	(*h*) 77,65,568	—	—	XLIV.
28	28	177	180	6,065	6,603	98,74,605	1,02,23,857	1,38,69,479	1,44,29,335	—	—	
—	—	2	2	20	20	49,237	49,237	74,237	83,237	—	—	XLVI.
6	6	27	27	797	840	12,19,797	13,10,247	17,83,423	18,73,497	—	—	XLVII.
—	1	12	12	576	608	(*k*)	(*k*)	10,99,944	11,81,891	—	—	XLIX.
6	7	41	41	1,393	1,468	12,69,034	13,59,484	29,57,609	31,38,625	—	—	
—	—	7	8	212	337	2,51,663	6,93,656	3,21,599	9,62,025	—	—	
2	2	36	39	1,080	1,121	15,85,812	16,61,347	22,09,498	22,85,033	—	—	LIV.
2	2	43	47	1,292	1,458	18,37,475	23,55,003	25,31,097	32,47,058	—	—	
1	1	9	9	149	149	2,76,277	2,76,244	6,74,361	6,74,328	—	—	LV.
1	1	9	9	149	149	2,76,277	2,76,244	6,74,361	6,74,328	—	—	
98	100	927	955	29,606	30,608	4,45,94,371	4,59,29,256	6,90,49,328	7,08,71,759	3	19	

(*e*) For metre gauge stock formerly used on the Salt branch of the late Punjab Northern State Railway and on the Ferozepore Tramway.
(*h*) Excludes Rs. 10,964 on account of receipts on capital account which cannot be distributed between the sub-heads.
(*k*) Includes the Rohilkund and Kumaon (Lucknow-Bareilly section).
Decrease due to credits.
Value of engines and vehicles not shown separately.
From Statement No. 24, pages 121 to 123.

Statement No. 5 A.

Number of Carriages fitted with Retiring Accommodation for Females on the 31st December 1892, in accordance with Section 64 of Act IX. of 1890.

Serial No.	Railway.	Intermediate Class.	Third Class.	Total.	Remarks.
	Standard Gauge.				
	State Lines worked by Companies.				
I.	East Indian	—	50	50	Ambulance.
II.	Bengal-Nágpur	—	11	11	
III.	Indian Midland	—	20	20	
	State Lines worked by the State.				
IX.	North-Western (State)	78	72	150	
XI.	Oudh and Rohilkhand (State)	—	(*a*) 36	36	(*a*) Two latrines in each carriage.
XII.	Eastern Bengal (State)	7	9	16	
	Lines worked by Guaranteed Companies.				
VIII.	Great Indian Peninsula	—	113	113	
XIX.	Bombay, Baroda, and Central India	6	(*b*) 11	17	(*b*) A carriage to replace one recently sold will be fitted with retiring accommodation and three other ambulance third-class carriages which have been ordered to be so fitted, will, when done, make a total of 15 third-class carriages.
XX.	Madras	—	39	39	
	Line owned by Native State and worked by Company.				
XXVI.	The Nizam's Guaranteed State	—	14	14	
	Metre Gauge.				
	State Lines worked by Companies.				
XXXIII.	Bengal and North-Western: Tirhoot section	—	22	22	
	Company's section				
XXXIV.	Rohilkund-Kumaon (Lucknow-Bareilly section)	(*c*) 5	—	5	(*c*) Composite (intermediate and third-class) carriages with latrine accommodation in both the compartments.
XXXV.	Rajputana-Malwa	(*d*) 75	55	130	(*d*) Of these, 37 are double carriages, 13 are three-compartment carriages, with the centre compartment only fitted with latrines, and 25 are composite, intermediate, and third-class, the intermediate class compartment only being fitted with latrine.
XXXVI.	Southern Mahratta	—	50	50	
XXXVIII.	Southern Mahratta (Mysore section)				
XXXIX.	South Indian	—	34	34	
	State Lines worked by the State.				
XLIII.	Eastern Bengal: Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ Gauge Branch).	20	20	40	
	Dacca section	3	4	7	
XLIV.	Burma	(*e*) 3	30	33	(*e*) Composite, second, and third-class bogie carriages constructed with latrine accommodation.
	Assisted Companies.				
XLVII.	Rohilkund-Kumaon (Company's section).	(*c*) 3	—	3	
XLIX.	Dibru-Sadiya	—	3	3	
	Lines owned and worked by Native States.				
LIII.	Jodhpore-Bickaneer: Jodhpore Section	—	10	10	
	Bickaneer Section				
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	—	12	12	
	Special Gauges.				
	Assisted Company.				
LVIII.	Darjeeling-Himalayan (2′ 0″)	—	2	2	Trolly compartments.
	Line owned and worked by Native State.				
LXI.	Morvi (2′ 6″)	—	6	6	Lower class.

CHAPTER VI.

CAPITAL.

The total capital expenditure on Indian Railways up to the 31st of December 1892, including lines under construction and survey, &c., amounted to Rs. 2,34,47,36,187, allocated as follows:—

	Rs.	£
State Railways, *vide* details on pages 76 to 83	1,38,52,26,754	
State lines leased to companies, page 84	29,09,84,542	23,072,115*
Guaranteed Railways, page 84	49,25,17,826	45,147,467
Subsidised Company, page 84	20,58,575	168,579
Assisted Companies†	5,67,87,682	
Native States, pages 81 to 83	9,13,85,537	
Foreign lines, page 125	1,68,69,444	
	2,33,58,30,360	
Surveys, page 80	46,36,757	
Collieries, page 80	25,53,361	
Interest on capital, Bengal and North-Western Railway (Company's section), during construction, charged to Capital Account, foot-note (*i*), page 124	10,90,014	
Ditto, ditto, Delhi-Umballa-Kalka Railway, foot-note (*h*), page 124	5,76,918	
Ditto, ditto, Rohilkund and Kumaon Railway (Lucknow-Bareilly section), foot-note (*j*), page 124	48,777‡	3,776§
	2,34,47,36,187	

The sterling equivalent of the expenditure on guaranteed lines, on State lines leased to companies, and on the Rohilkund-Kumaon Railway, is also given, the rupee outlay being converted into sterling at the rates of exchange applicable in each case. On State lines the indirect charges, *i.e.*, leave and pension allowances and capitalised value of abatement of land revenue, are not included.

2. Up to the 31st of December 1892, the total amount of capital raised by the various guaranteed railway companies was 45,353,796*l.*, and for State lines leased to Companies, 24,289,178*l.*, or in all 69,642,974*l.*, as under:—

STATEMENT No. 6.—GUARANTEED RAILWAYS.

Particulars.	XVIII. Great Indian Peninsula Railway.	XIX. Bombay, Baroda, and Central India Railway.	XX. Madras Railway.	Total.
	£	£	£	£
Share Capital at 5 per cent.	20,000,000	7,550,300	8,757,670	36,307,970
Share Capital at 4¾ per cent.	—	—	999,960	999,960
Share Capital at 4½ per cent.	—	—	500,000	500,000
Debentures at 3½ per cent.	804,800	—	140,000	944,800
Debentures at 3¼ per cent.	1,866,100	1,238,500	462,200	3,566,800
Debentures at 3 per cent.	40,400	—	197,800	238,200
Debenture Stock at 4 per cent.	2,701,450	—	—	2,701,450
Capital not bearing interest	64,183	18,419	12,014	94,616
Total	25,476,933	8,807,219	11,069,644	45,353,796

* *Vide* foot-note. §

† As per details on pages 124 and 125, excluding the Rohilkund-Kumaon Railway, Company's section, shown above under Subsidised Company — Rs. 2,73,31,498
Add Bengal Doars (under construction) — 12,67,626
Add Nilgiri Railway (under construction) — 8,89,751
Add Bengal and North-Western Railway (Company's section) — 2,72,98,807
Total — 5,67,87,682

‡ Includes Rs. 7,748 on account of interest on capital expended on lines in course of construction.
§ Approximate. Portion of 23,075,891*l.* on page 84.

The capital not bearing interest is made up thus :—

	£
Premium on share capital and debentures	320,507
Discount on debenture stock—	
Stock represented as shown above	2,701,450
Cash received	2,475,559
Discount	225,891
Balance, excess premium	94,616

Statement No. 7.

State Lines leased to Companies.

Particulars.	II.	III.	XIII.	XXXIV.	XXXVI.	XXXVIII.	XL.	Total.
	Bengal-Nágpur. Railway.	Indian Midland Railway.	Bengal Central Railway.	Rohilkund-and Kumaon Railway (Lucknow-Bareilly Section).	Southern Mahratta Railway (including Bareilly-Kistna Railway).	Southern Mahratta Railway (Mysore Section).	Assam-Bengal	
	£	£	£	£	£	£	£	£
Share capital at 4 per cent.	3,000,000	3,000,000	—	—	—	—	—	6,000,000
Share capital at 3½ per cent.	—	—	500,000	—	*3,500,000	—	1,182,324	5,182,324
Advances from money raised under Act 51 Vict. cap. 5.	2,600,000	1,345,000	500,000	—	2,054,900	—	—	6,499,900
Debentures at 3½ per cent.	1,000,000	1,000,000	—	—	255,000	—	—	2,255,000
Debentures at 3¼ per cent.	500,000	1,754,100	—	†147,000	688,100	—	—	3,089,200
Debenture stock at 4 per cent.	—	—	—	—	—	1,200,000	—	1,200,000
Capital not bearing interest.	5,781	2,016	—	—	30,957	24,000	—	62,754
Total	7,105,781	7,101,116	1,000,000	†147,000	6,528,957	1,224,000	1,182,324	24,289,178

* 4 per cent. up to the 31st December 1890, thereafter 3½ per cent.
† 160,837*l.* shown in Statement No. 10 as the equivalent of Rs. 20,34,195.

3. The following tables contain further information in detail regarding the Capital transactions of the different Railways :—

Statement No. 8.

Statement of Debenture Loans on the 31st of December 1892.

Serial Number.	Railway.	Amounts.		Rate of Interest.	Date at which Loan expires.	Remarks.
		£	£			
	Guaranteed.	804,800	- - -	3½	30th June 1895.	
		264,000	- - -	3¼	30th June 1895.	
		40,400	- - -	3	31st December 1895.	
XVIII.	Great Indian Peninsula	300,000	- - -	3¼	30th June 1896.	
		300,000	- - -	3¼	31st December 1896.	
		1,002,100	- - -	3¼	30th June 1897.	
			2,711,300			
		100,000	- - -	3¼	5th May 1896.	
		250,000	- - -	3¼	15th June 1896.	
XIX.	Bombay, Baroda, and Central India.	100,000	- - -	3¼	1st April 1897.	
		232,000	- - -	3¼	1st February 1898.	
		20,500	- - -	3¼	1st August 1898.	
		536,000	- - -	3¼	1st December 1898.	
			1,238,500			
		140,000	- - -	3½	30th June 1893.	
		197,800	- - -	3	30th June 1895.	
XX.	Madras - - -	60,000	- - -	3¼	31st December 1895.	
		200,000	- - -	3¼	31st December 1896.	
		102,200	- - -	3¼	31st December 1897.	
		100,000	- - -	3¼	31st December 1898.	
			800,000			
	Guaranteed - - -		4,749,800			
	State Lines Leased to Companies.					
II.	Bengal-Nágpur -	1,000,000	- - -	3½	18th February 1895.	
		500,000	- - -	3¼	18th February 1895.	
			1,500,000			
		1,000,000	- - -	3½	1st January 1894.	
III.	Indian Midland - -	1,000,000	- - -	3½	1st July 1895.	
		171,200	- - -	3¼	1st January 1896.	
		582,900	- - -	3¼	1st July 1896.	
			2,754,100			
XXXIV.	Rohilkund-Kumaon (Lucknow-Bareilly section) - - The sum of Rs. 20,34,195 raised by the issue of these sterling debentures was paid into the Government Treasury, Calcutta.	- - -	147,000	3¼	1st July 1898.	
		255,000	- - -	3½	1st October 1894.	
XXXVI.	Southern Mahratta -	88,100	- - -	3¼	1st October 1898.	
		600,000	- - -	3¼	1st April 1899.	
			943,100			
	State - -	- - -	5,344,200			
	Purchased by the State.					
XI.	Oudh and Rohilkhand	303,000	- - -	3½	16th August 1893.	
		426,000	- - -	3½	1st October 1893.	
			729,000			
XXXIX.	South Indian - -	520,200	- - -	3½	1st July 1893.	
		313,700	- - -	3¼	1st July 1896.	
			833,900			
	Purchased -	- - -	1,562,900			
	Total -	- - -	11,656,900			

STATEMENT

STATEMENT of EXPENDITURE in England and in India on Indian State Railways

Classification of Expenditure.	STATE LINES WORKED								
	STANDARD GAUGE.						METRE		
	Open Lines.					Under Construction.	Open		
	I. East Indian.	IV. Bhopal-Itársi (British Section).*	VI. Wardha Coal.	VII. Dhond-Manmád.	VIII. Bezváda Extension.	V. Godhra-Ratlam.	XXXIII. Bengal and North Western, Tirhoot Section.	XXXV. Rajputana-Malwa.	XXXIX. South Indian (including Villupuram-Guntakal and Nellore Branch).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay incurred by Companies prior to transfer of lines to Government.	33,95,14,682	—	—	—	—	—	—	—	5,01,06,853
Preliminary Expenses	1,85,415	—	91,642	1,28,698	15,319	1,71,835	1,83,608	22,71,636	5,08,498
Land	10,41,962	—	4,745	98,376	47,109	12,148	8,74,851	12,80,508	3,73,214
Formation	9,28,145	—	3,02,318	9,14,803	1,75,513	21,44,855	10,72,247	72,34,585	33,24,566
Bridgework	44,53,852	—	10,51,024	21,77,107	97,717	12,21,755	40,56,713	2,15,78,605	76,69,758
Fencing	3,09,676	—	2,22,989	2,86,834	19,878	17,653	9,01,019	25,49,622	2,25,769
Electric telegraph	—	—	—	—	—	—	—	—	17,566
Ballast and permanent-way	93,84,633	—	17,51,227	50,20,108	6,14,631	7,80,907	79,53,540	3,70,41,001	74,40,449
Stations and buildings	58,60,441	—	3,61,990	8,23,970	3,02,566	1,52,092	30,84,210	1,73,18,535	17,13,551
Colliery works	7,71,033	—	—	—	—	—	—	—	—
Loss on working	—	—	—	—	—	—	—	—	—
Plant	10,10,400	—	2,19,460	1,87,883	9,536	—	5,79,323	28,86,518	4,03,218
Ferries	4,18,639	—	—	—	—	—	5,45,099	—	—
Rolling stock	46,59,042	—	3,79,332	17,298	20,384	—	23,29,233	2,05,81,799	37,52,476
General charges	12,45,148	—	4,52,588	7,74,986	1,17,275	3,17,716	13,65,568	83,44,617	26,37,257
Suspense accounts	53,64,566	—	—	1,744	—	16,78,649	6,86,993	42,47,573	37,09,101
Loss by exchange	—	—	1,90,918	6,56,990	—	—	7,84,690	50,75,830	2,42,360
Deduct— Receipts on capital account	—	—	40,544	15,719	2,254	2,812	91,290	2,76,053	—
Deduct— Value of assets made over to undertakings, sale proceeds of surplus stores, dismantled buildings, &c.	1,00,04,859	—	—	—	—	—	—	—	38,40,875
TOTAL	36,51,42,775	17,46,208	49,87,689	1,10,78,028	14,17,674	64,94,798	2,43,25,804	13,04,34,476	7,82,83,761
England	—	—	9,47,839	43,57,443	3,09,848	—	47,93,857	2,88,48,949	67,15,920
India	36,51,42,775	17,46,208	40,39,850	67,15,585	11,07,826	64,94,798	1,95,31,947	10,20,85,527	7,15,67,841

* Excludes Rs. 60,570 incurred on surveys of the Bhopal-Itársi Railway shown under "Completed Surveys."

† Expenditure incurred by Government to the 31st December 1887, including liabilities on

NOTE.—The outlay against the East Indian, North-Western, Oudh and Rohilkhand, Eastern Bengal, and South Indian Railways represents the rupee

No. 9.

appropriated to the various Undertakings, to the 31st of December 1892.

BY COMPANIES.							STATE LINES WORKED BY THE STATE.			
GAUGE.							STANDARD GAUGE.			
Lines.			Under Construction.				Open Lines.			
Bellary-Kistna.†	Bareilly-Pilibhit	Lucknow-Sitapur-Seramau.	Dharmavaram-Hindupur.	XL. Assam-Bengal.	XLI. Mayavaram-Mutupet.	XLII. Pálanpur Deesa (Government Share).	IX. North-Western.	X. Hyderabad-Umarkot.	XI. Oudh and Rohilkhand.	XII. Eastern Bengal.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—	—	—	—	—	—	—	12,37,10,012	—	9,16,17,643	3,56,60,089
2,24,761	50,619	77,660	30,316	38,594	16,151	—	30,86,892	36,350	—	1,34,227
83,002	43,754	1,05,605	4,473	20,025	1,84,035	—	23,85,180	18,499	— 42,344	22,43,192
32,25,779	1,01,061	1,97,110	3,79,865	—	80,021	—	4,36,32,315	1,35,845	31,702	8,73,666
19,50,678	2,13,471	2,66,012	4,52,011	—	1,64,225	—	7,06,88,470	2,74,256	1,59,521	22,45,345
1,04,683	36,323	59,352	5,788	—	2,948	—	33,11,808	18,815	19,118	3,74,538
—	—	—	767	—	590	—	1,58,849	—	—	—
28,64,839	7,17,267	15,45,474	6,97,874	—	73,112	—	7,82,19,373	8,41,031	2,40,287	71,67,270
12,84,829	2,31,977	3,64,243	62,381	—	10,554	—	2,32,26,898	1,38,524	6,10,221	34,42,894
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
7,49,876	13,553	1,01,728	795	—	—	—	80,05,343	16,665	—1,01,664	3,33,176
—	—	—	—	—	—	—	6,23,754	25,334	—	5,93,032
8,15,118	—	6,57,002	—	—	—	—	3,58,95,933	7,056	5,46,592	33,90,217
15,73,545	91,731	2,14,849	1,53,418	—	1,40,609	—	1,86,79,309	1,05,060	—	13,88,617
32,29,347	—	—	2,04,102	—	7,15,037	—	1,12,93,215	4,421	18,33,767	20,16,752
4,91,090	42,070	80	—	—	—	—	94,55,880	—	—	2,24,460
20,012	4,144	5,659	650	—	2,859	—	25,01,094	38	14	2,33,286
—	—	—	—	—	—	—	48,36,651	—	24,60,594	7,27,880
1,65,77,535	15,37,682	35,83,456	19,91,140	58,619	13,84,423	44,787	42,50,35,486	16,31,818	9,24,54,235	5,91,26,309
15,14,429	1,69,420	—	—	—	—	—	7,55,07,741	—	15,77,142	1,10,18,603
1,50,63,106	13,68,262	35,83,456	19,91,140	58,619	13,84,423	44,787	34,95,27,745	16,31,818	9,08,77,093	4,81,07,706

as it was decided by Government to omit this expenditure from the capital account of the railway.
that date and law charges debitable to Government after the transfer of the line.
expenditure incurred by the companies up to the date of transfer of the lines to the State, *plus* the expenditure since incurred by Government.

STATEMENT

EXPENDITURE in England and in India on Indian State Railways,

Classification of Expenditure.	STATE LINES WORKED								
	STANDARD GAUGE.					METRE GAUGE.			
	Under Construction.					Open Lines.			Under Construction.
	Lucknow-Rae Bareli-Benares.	Bareilly-Rampur-Moradabad.	XV. Mushkaf-Bolán.	XVI. Mári-Attock.	XVII. East Coast.	XLIII. Eastern Bengal. Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ Gauge) Branch.	XLIII. Eastern Bengal. Dacca Section.	XLIV. Burma.	XLV. Mu Valley.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay incurred by companies prior to transfer of lines to Government.	—	—	—	—	—	—	—	—	—
Preliminary expenses	3,794	24,458	44,155	—	3,38,459	1,99,266	1,27,798	4,65,993	5,01,998
Land	53,907	76,031	1,747	714	8,66,456	12,60,464	5,40,261	9,19,701	1,69,810
Formation	96,170	1,73,248	11,69,370	7,91,873	28,68,644	32,97,085	6,96,993	58,89,340	20,44,629
Bridgework	2,35,345	5,35,176	8,12,433	3,71,687	69,12,107	75,54,858	5,90,702	84,70,196	14,53,000
Fencing	25,024	—	223	—	79,468	10,58,741	1,05,445	24,62,228	83,028
Electric telegraph	—	—	—	—	—	—	—	—	9,238
Ballast and permanent-way	3,09,077	61,281	2,64,458	—	48,43,165	1,04,26,294	17,68,463	1,40,31,330	37,15,584
Stations and buildings	61,629	15,546	46,499	66,130	6,54,819	41,28,813	12,36,578	55,45,932	9,57,768
Colliery works	—	—	—	—	—	—	—	—	—
Loss on working	—	—	—	—	—	—	—	—	—
Plant	10,142	4	—	—	31,038	12,07,947	2,18,981	11,87,382	43,482
Ferries	—	—	—	—	—	9,31,293	—	—	4,10,119
Rolling stock	—	—	58,663	9,000	17,61,867	50,68,706	7,54,176	77,76,532	14,27,507
General charges	71,720	1,25,205	2,78,853	1,36,632	17,20,389	30,34,565	3,63,574	37,02,695	14,34,557
Suspense accounts	5,28,083	2,39,493	7,19,774	2,62,111	59,55,700	—	—	14,47,434	11,94,790
Loss by exchange	—	—	—	—	—	11,46,540	3,06,530	12,50,610	—
Deduct— Receipts on capital account	52	1,596	8,378	291	22,040	2,74,101	10,138	1,70,998	20,914
Deduct— Value of assets made over to undertakings, sale proceeds of surplus stores, dismantled buildings, &c.	—	—	—	—	—	—	—	—	—
TOTAL	13,95,439	12,48,846	33,87,797	16,37,856	2,60,10,072	3,90,40,471	66,99,363	5,29,78,375	1,34,24,596
England	4,04,738	95,646	1,02,557	79,047	7,33,504	75,85,638	13,04,427	1,27,22,719	24,16,663
India	9,90,701	11,53,200	32,85,240	15,58,809	2,52,76,568	3,14,54,833	53,94,936	4,02,55,656	1,10,07,933

* Represents amount of depreciation, &c., allowed on works and stores on transfer to the Company.
† In abeyance.
‡ The expenditure on the Pátri Railway was not met from railway grants, but is included to arrive at total

No. 9—*continued.*

appropriated to the various Undertakings, to the 31st of December 1892—*continued.*

BY THE STATE.												
Special Gauges.		Unclassified Expenditure.										
Open Lines.												
Cherra-Companyganj (2′ 6″).	LVII. Jorhát. (2′ 0″).	Frontier Railway Reserve Material.	Peshawár Railway Reserve.	Southern Mahratta. *	Biláspur-Etáwah Survey.	Vizagapatam-Raipur.†	Ranaghat-Bhagwangola.†	Nágpur-Chhattisgarh Depreciation Account.	Sind-Pishin Petroleum Operations.	Reserve Stores at Port.	Pátri.‡	Total State Lines.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—	—	—	—	—	—	—	—	—	—	—		64,06,09,279
236	388	—	—	—	75,132	2,45,035	83,816	—	91,807	—		94,54,556
1,670	4,809	—	—	—	—	—	1,01,972	—	—	—		1,27,75,876
1,52,149	81,469	—	—	—	—	—	90,698	849	—	—		8,21,06,913
57,089	40,760	—	—	—	—	—	—	19,315	—	—		14,57,73,188
—	2,999	—	—	—	—	—	—	—	—	—		1,22,84,569
—	—	—	—	—	—	—	—	—	—	—		1,87,010
1,80,120	3,13,688	—	—	—	—	—	—	1,22,177	—	—		19,83,88,060
49,865	80,058	—	—	—	—	—	—	2,432	7,174	—	Details not known.	7,21,42,819
—	—	—	—	—	—	—	—	—	—	—		7,71,033
—	—	—	—	—	—	—	—	—	—	—		—
1,32,598	39,384	—	—	—	—	—	546	—	8,550	—		1,72,95,814
4,516	—	—	—	—	—	—	—	—	—	—		35,51,786
92,913	1,36,785	—	—	—	—	—	—	1,44,599	—	—		9,02,82,230
1,08,278	41,248	22,146	—	—	—	—	25,681	—	—	—		4,86,67,836
—	16,319	40,14,025	3,67,759	—	—	—	—	3,27,644	41,188	34,12,093		5,35,21,680
—	—	—	—	—	—	—	—	—	—	—		1,98,68,048
1,825	3,116	—	—	—	—	—	263	13	1	—		37,10,151
—	—	—	—	—	—	—	—	—	—	—		2,18,70,859
7,77,609	7,54,791	40,36,171	3,67,759	5,27,070	75,132	2,45,035	3,02,450	6,17,003	1,48,718	34,12,093	8,08,405	1,38,52,26,754
—	—	36,14,573	—	—	—	—	—	—	79,918	—	—	16,44,00,621
7,77,609	7,54,791	4,21,598	3,67,759	5,27,070	75,132	2,45,035	3,02,450	6,17,003	68,800	34,12,093	8,08,405	1,22,08,26,133

railway outlay. It is included under the Bombay, Baroda and Central India Railway in the statement on page 124.

STATEMENT

EXPENDITURE in England and in India on Indian State Railways

Classification of Expenditure.	SURVEYS (EXCLUDING ABANDONED SURVEYS).			COLLIERIES.		
	Surveys in Progress.	Surveys completed.	Total.	Warora.*	Umaria.*	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay incurred by companies prior to transfer of lines to Government.	—	—	—	—	—	—
Purchase of line	—	—	—	—	—	—
Preliminary expenses	17,92,460	28,19,310	46,11,770	—	—	—
Land	—	—	—	—	—	—
Formation	—	—	—	—	—	—
Bridgework	—	—	—	—	—	—
Fencing	—	—	—	—	—	—
Electric telegraph	—	—	—	—	—	—
Ballast and permanent-way	—	—	—	—	—	—
Stations and buildings	—	—	—	—	—	—
Colliery works	—	—	—	10,74,590	4,02,855	14,77,445
Loss on working	—	—	—	—	66,813	66,813
Plant	—	—	—	2,29,874	4,19,832	6,49,706
Ferries	—	—	—	—	—	—
Rolling stock	—	—	—	26,491	9,566	36,057
General charges	—	—	—	240	66,275	66,515
Suspense accounts	27,944	—	27,944	2,06,464	40,156	2,46,620
Loss by exchange	—	—	—	12,042	60	12,102
Deduct— Receipts on capital account	499	2,458	2,957	1,806	91	1,897
Deduct— Value of assets made over to undertakings, sale proceeds of surplus stores, dismantled buildings, &c.	—	—	—	—	—	—
Deduct— Contribution towards the construction of the Bhopal and Pálanpur-Deesa Railways by the Government of India.	—	—	—	—	—	—
TOTAL	18,19,905	28,16,852	46,36,757	15,47,895	10,05,466	25,53,361
England	—	—	—	5,77,633	1,93,118	7,70,751
India	18,19,905	28,16,852	46,36,757	9,70,262	8,12,348	17,82,610

* The expenditure on collieries is included in this statement

No. 9—*continued.*

appropriated to the various Undertakings, to the 31st December 1892—*continued.*

Grand Total.	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.							
	Standard Gauge.						Metre Gauge.	
	Open Lines.					Under Construction.	Open Line.	Under Construction.
State Lines, Surveys, and Collieries.	XXIII. Khándgaon.	XXIV. Amráoti.	XXV. Bhopal-Itársi (Native State Section).	XXVI. The Nizam's Guaranteed State.	XXVII. The Gaekwar's Petlád.	XXVIII. Mysore Goldfields.	Yesvantpur-Dodballapur Section.	Yesvantpur-Mysore Frontier Section.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
64,06,09,279	—	—	—	—	—			
—	—	—	—	2,30,30,382	—			
1,40,66,326	369	11,799	—	1,88,029	7,991			
1,27,75,876	1,116	2,450	15,567	—	—			
8,21,06,913	44,036	20,377	15,80,203	13,84,564				
14,57,73,188	57,809	62,106	18,65,103	11,20,301	83,687			
1,22,84,569	7,366	11,699	74,308	1,79,314				
1,87,010	—	—	404	—	—			
19,83,88,660	2,78,789	2,41,571	21,34,890	63,59,246	4,22,465			
7,21,42,819	49,141	50,187	6,45,914	12,78,269	1,50,426	Details not known.	Details not known.	Details not known.
22,48,478	—	—	—	—	—			
66,813	—	—	—	—	—			
1,79,45,520	3,503	3,016	38,335	3,30,375	—			
31,51,786	—	—	—	—	—			
9,03,18,287	11,669	8,642	15,131	38,68,640	—			
4,87,34,351	31,967	29,709	3,62,124	10,35,992	37,806			
5,37,96,244	3,611	3,604	18,340	7,23,283	8,706			
1,98,80,150	—	—	—	—	—			
37,15,008	244	—	4,111	—	—			
2,18,70,859	—	—	—	—	—			
—	—	—	17,46,238	—	—			
1,39,24,16,872	4,89,132	4,50,160	50,00,000	3,95,48,395	7,11,081	27,661	6,00,782	18,40,959
16,51,71,372	—	—	—	—	—	—	—	—
1,22,72,45,500	4,89,132	4,50,160	50,00,000	3,95,48,395	7,11,081	27,661	6,00,782	18,40,959

as it has been charged to railway grants.

STATEMENT

EXPENDITURE in England and in India on Indian State Railways

Classification of Expenditure.	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.				LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.		
	METRE GAUGE.			SPECIAL GAUGE.	STANDARD GAUGE.		SPECIAL GAUGE.
	Open Lines.		Under Construction.	Open Line.	Open Lines.		Under Construction.
	LII. The Gaekwar's Mehsána.	LIII. Kolhápur.	XLII. Pálanpur-Deesa (Durbar Share).	LIX. The Gaekwar's Dabhoi (2′ 6″).	XXIX. Rajpura-Bhátinda.	XXX. Jammu and Kashmir (Native State Section).	LX. Cooch Behar (2′ 6″).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay incurred by companies prior to transfer of lines to Government.	—	—	—	—	—	—	
Purchase of line	—	—	—	—	—	—	
Preliminary expenses	13,490	13,858	31	31,146	59,422	23,934	
Land	—	27,015	—	—	48,350	—	
Formation	2,66,130	2,69,028	6	3,49,661	2,75,639	34,838	
Bridgework	4,62,471	11,22,135	106		5,39,059	1,25,753	
Fencing	52,038	41,668	—		1,89,146	1,652	
Electric telegraph	—	—	—	—	—	13,761	
Ballast and permanent-way	16,91,007	4,94,462	62,639	8,49,746	41,50,056	5,69,461	
Stations and buildings	3,61,650	2,31,190	268	2,33,103	9,83,062	1,10,199	
Colliery works	—	—	—	—	—	—	
Loss on working	—	—	—	—	—	—	
Plant	31,392	7,031	545	7,817	82,150	5,260	
Ferries	—	—	—	—	—	—	
Rolling stock	16,026	—	—	2,32,506	—	—	
General charges	77,406	1,12,089	1,192	1,26,015	2,68,610	60,444	
Suspense accounts	—	63,470	—	17,409	50,958	—	
Loss by exchange	—	—	—	—	—	—	
Deduct— Receipts on capital account	—	—	—	—	5,070	—	
Deduct— Value of assets made over to undertakings, sale proceeds of surplus stores, dismantled buildings, &c.	—	—	—	—	—	—	
Deduct— Contribution towards the construction of the Bhopal and Pálanpur-Deesa Railways by the Government of India.	—	—	44,787	—	—	—	
TOTAL	29,71,610	23,81,946	20,000	18,47,403	66,41,382	9,45,302	4,09,136
England	—	—	—	—	—	—	—
India	29,71,610	23,81,946	20,000	18,47,403	66,41,382	9,45,302	4,09,136

Details not known.

No. 9—*concluded.*

appropriated to the various Undertakings, to the 31st December 1892—*concluded.*

LINES OWNED AND WORKED BY NATIVE STATES.							
Standard Gauge.		Metre Gauge.				Special Gauge.	Total Native States.
Under Construction.		Open Lines.			Under Construction.	Open Lines.	
XXXI. Bina-Guna.	XXXII. Bhopal-Ujjain.	LIII. Jodhpore-Bickaneer. Jodhpore Section.	LIII. Jodhpore-Bickaneer. Bickaneer Section.	LIV. Bhávnagar-Gondal-Junágarh-Porbandar.	Jetalsar-Rájkot.	LXI. Morvi (2′ 6″).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—	—	—	—	—		—	—
—	—	—	—	—		—	—
57,798	87,691	41,739	7,826	1,19,442		18,134	—
—	—	1,007	—	58,377		1,171	—
44,448	—	2,08,806	76,362	16,83,328			—
37,072	—	1,79,656	4,658	41,79,294		6,48,163	—
3	—	4,797	238	72,706			—
—	—	36,377	—	11,774		—	—
834	—	40,29,630	6,78,563	49,08,014		9,52,725	—
—	—	3,13,589	53,343	23,22,438		36,238	—
—	—	—	—	—		—	—
—	—	—	—	—		—	—
—	—	47,616	5,746	3,34,612		14,532	—
—	—	—	—	—		—	—
—	—	8,50,428	1,11,597	22,85,033		3,17,673	—
1,14,925	—	84,208	10,289	8,80,129		1,02,847	—
2,531	771	2,61,699	—	4,09,287		24,296	—
—	—	—	—	—		—	—
—	—	—	—	12,404		11,260	—
—	—	—	—	—		—	—
—	—	—	—	—		—	—
2,57,611	88,462	60,59,552	9,48,622	1,72,52,030	7,89,792	21,04,519	9,13,85,537
—	—	—	—	—	—	—	—
2,57,611	88,462	60,59,552	9,48,622	1,72,52,030	7,89,792	21,04,519	9,13,85,537

Details not furnished.

Statement No. 10.

Guaranteed and Subsidised Railways and State Lines Leased to Companies.

Capital authorised to be raised for each Undertaking as now sanctioned, the Amount raised, and the Amount withdrawn, to the 31st of December 1892.

Serial Number.	Railway.	Amount authorised to be raised on the 31st of December 1892.					Amount raised in England to the 31st of December 1892.							Amount raised in India to the 31st of December 1892.		Total Amount raised to the 31st December 1892.	Total Amount withdrawn to the 31st December 1892.
								Debentures.		Debenture Stock.							
		Share Capital.	Debentures.	Debenture Stock.	Capital not bearing Interest.	Total.	Share Capital.	Amount of Debentures.	Cash received.	Stock represented.	Cash received.	Capital not bearing Interest.	Advances made to Companies from money raised under Act 51 Vict. c. 5.	Share Capital.	Capital not bearing Interest.		
	Guaranteed.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
XVIII.	Great Indian Peninsula	20,000,000	2,711,300	2,701,450	290,074	25,702,824	19,503,103	2,711,300	2,711,300	2,701,450	2,475,559	215,145	—	496,897	74,929	25,476,933	25,411,582
XIX.	Bombay, Baroda, and Central India.	7,550,300	1,238,500	—	18,419	8,807,219	7,528,628	1,238,500	1,238,500	—	—	18,419	—	21,672	—	8,807,219	8,756,800
XX.	Madras	10,257,630	800,000	—	12,014	11,069,644	10,257,630	800,000	800,000	—	—	12,014	—	—	—	11,069,644	10,979,085
	Total	37,807,930	4,749,800	2,701,450	320,507	45,579,687	37,289,361	4,749,800	4,749,800	2,701,450	2,475,559	245,578	—	518,569	74,929	45,353,796	45,147,467
	Subsidised.																
XLVII.	Rohilkund and Kumaon (Company's section).	200,000	—	—	—	200,000	200,000	—	—	—	—	—	—	—	—	200,000	200,000§
	State Lines Leased to Companies.																
II.	Bengal-Nágpur	3,000,000	1,500,000	—	—	4,500,000	3,000,000	1,500,000	1,500,000	—	—	5,781	2,600,000	—	—	7,105,781	7,354,980
III.	Indian Midland	3,000,000	†3,000,000	—	—	6,000,000	3,000,000	2,754,100	2,754,100	—	—	2,016	1,345,000	—	—	7,101,116	6,939,074
XIII.	Bengal Central	500,000	‡500,000	—	—	1,000,000	500,000	—	—	—	—	—	500,000	—	—	1,000,000	820,944
XXXIV.	Rohilkund and Kumaon (Lucknow - Bareilly section).	—	160,837	—	—	160,837	—	160,837	160,837	—	—	—	—	—	—	160,837	235,754
XXXVI.	Southern Mahratta*	3,500,000	943,100	—	—	4,443,100	3,491,540	943,100	943,100	—	—	30,923	2,054,900	8,460	34	6,528,957	6,410,841
XXXVIII.	Southern Mahratta (Mysore section).	—	—	1,200,000	—	1,200,000	—	—	—	1,200,000	1,200,000	24,000	—	—	—	1,224,000	1,104,147
XL.	Assam-Bengal	1,500,000	—	—	—	1,500,000	1,182,324	—	—	—	—	—	—	—	—	1,182,324	210,131
	Total	11,500,000	6,103,937	1,200,000	—	18,803,937	11,173,864	5,358,037	5,358,037	1,200,000	1,200,000	62,720	6,499,900	8,460	34	24,303,015	23,075,891
	Grand Total	49,507,930	10,853,737	3,901,450	320,507	64,583,624	48,663,225	10,107,837	10,107,837	3,901,450	3,675,559	308,298	6,499,900	527,029	74,963	69,856,811	68,423,358

* Includes capital raised for completion of the Bellary-Kistna Railway, and expenditure thereon, from 1st January 1888.
† To be raised by the issue of shares or of debentures, or otherwise.
‡ Replaced by advances raised under Act 51 Vict. c. 5.
§ The Company has withdrawn 200,000*l.* from the Secretary of State, but the actual expenditure to the 31st of December 1892 was 168,579*l.* only

Statement No. 11.

Guaranteed and Subsidised Railways and State Lines Leased to Companies.

Amount received from and withdrawn by each Company during the Year ended the 31st of December 1892.

Serial Number.	Railway.	Sums standing to the Credit of the Companies on the 31st of December 1891.	Sums advanced to the Companies on the 31st of December 1891.	From the 1st of January to the 31st of December 1892.										Total received during the Year ended the 31st of December 1892.	Total withdrawn during the Year ended the 31st of December 1892.
				Amount received							Amount withdrawn				
				In England.					In India.		In England.		In India.		
				Share Capital.	Debentures.	Debenture Stock.	Capital not bearing Interest.	Advances made to Companies from money raised under Act 51 Vict. c. 5.	Share Capital.	Capital not bearing Interest.	On account of Stores, Establishment Charges, &c.	For Discharge of Debentures.	Amount.		
	Guaranteed.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
XVIII.	Great Indian Peninsula -	37,620	—	—	—	—	—	—	—	—	279,193	—	−306,925	—	−27,732
XIX.	Bombay, Baroda, and Central India.	45,096	—	—	—	—	—	—	—	—	134,052	—	−139,374	—	− 5,322
XX.	Madras - - -	65,701	—	—	100,000	—	—	—	—	—	101,314	—	26,172	100,000	75,142
	Tota. -	148,417	—	—	100,000	—	—	—	—	—	514,559	—	−472,471	100,000	42,088
	Subsidised.														
XLVII.	Rohilkund - Kumaon (Company's section).	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	State Lines Leased to Companies.														
II.	Bengal-Nágpur - -	—	79,156	—	—	—	—	200,000	—	—	132,823	—	237,221	200,000	370,044
III.	Indian Midland - -	156,062	—	—	—	—	—	115,000	—	—	64,568	—	44,452	115,000	109,020
XIII.	Bengal Central - -	187,754	—	—	—	—	—	—	—	—	1,927	—	6,771	—	8,698
XXXIV.	Rohilkund - Kumaon (Lucknow-Bareilly section).	—	57,604	—	—	—	—	—	—	—	3,460	—	13,873	—	17,333
XXXVI.	Southern Mahratta* - -	104,616	—	—	—	—	—	75,000	—	—	28,707	—	32,793	75,000	61,500
XXXVIII.	Southern Mahratta (Mysore section).	97,614	—	—	—	—	—	—	—	—	—	—	−22,240	—	−22,240
XL.	Assam-Bengal - - -	—	—	—	—	—	—	—	—	—	63,912	—	146,219	—	210,131
	Total - -	546,046	136,760	—	—	—	—	390,000	—	—	295,397	—	459,089	390,000	754,486
	Grand Total - -	694,463	136,760	—	100,000	—	—	390,000	—	—	809,956	—	−13,382	490,000	796,574

* Includes the Bellary-Kistna Railway.

Statement No. 12.

GUARANTEED RAILWAYS.

Withdrawals out of Capital for Expenditure, showing the Amount withdrawn in England and in India during each Financial Year from the commencement to the 31st of March 1892.

Year.	England.	India.	Total.
	£	£	£
1849–50	69,211	6,682	75,893
1850–51	61,164	38,099	99,263
1851–52	154,212	197,111	351,323
1852–53	174,920	252,640	427,560
1853–54	252,484	418,165	670,649
1854–55	960,878	769,278	1,730,156
1855–56	1,935,074	1,431,337	3,366,411
1856–57	1,752,813	1,762,287	3,515,100
1857–58	1,328,243	2,094,825	3,423,068
1858–59	1,941,033	3,551,075	5,492,108
1859–60	2,508,668	4,662,796	7,171,464
1860–61	2,388,315	5,190,400	7,578,715
1861–62	1,597,430	5,004,782	6,602,212
1862–63	1,852,393	4,010,951	5,863,344
1863–64	1,415,146	3,340,507	4,755,653
1864–65	1,396,821	2,725,419	4,122,240
1865–66	2,222,679	3,414,187	5,636,866
1866–67	3,958,357	3,339,346	7,297,703
1867–68	3,924,490	3,195,591	7,120,081
1868–69	1,702,452	2,165,475	3,867,927
1869–70	2,298,680	2,444,171	4,742,851
1870–71	1,899,054	1,877,216	3,776,270
1871–72	886,996	1,609,732	2,496,728
1872–73	822,995	—345,750	477,245
1873–74	1,028,032	—334,979	693,053
1874–75	1,174,893	— 86,982	1,087,911
1875–76	1,151,585	—200,779	950,806
1876–77	1,222,846	—507,387	715,459
1877–78	1,792,483	—469,678	1,322,805
1878–79	1,786,235	—773,612	1,012,623
1879–80	1,256,417	—906,857	349,560
1880–81	941,781	—506,992	434,789
1881–82	1,041,022	—351,482	689,540
1882–83	1,046,483	—635,610	410,873
1883–84	1,473,138	—135,218	1,337,920
1884–85	1,391,270	—256,211	1,135,059
1885–86	1,628,033	—403,928	1,224,105
1886–87	862,685	—620,359	242,326
1887–88	991,936	—343,364	648,572
1888–89	969,816	—350,939	618,877
1889–90	905,798	—565,970	339,828
1890–91	944,842	—475,463	469,379
1891–92	597,117	—551,225	45,892
Total expenditure to end of 1891–92	59,710,920	44,679,287	104,390,207
Deduct withdrawals by the East Indian Railway Company	12,276,504	18,620,297	30,896,801
	47,434,416	26,058,990	73,493,406
Deduct withdrawals by the Eastern Bengal Railway Company	1,770,750	1,474,100	3,244,850
	45,663,666	24,584,890	70,248,556
Deduct withdrawals by the Sind, Punjab, and Delhi Railway Company	6,226,076	4,853,607	11,079,683
	39,437,590	19,731,283	59,168,873
Deduct withdrawals by the Oudh and Rohilkhand Railway Company	4,358,107	4,910,204	9,268,311
	35,079,483	14,821,079	49,900,562
Deduct withdrawals by the South Indian Railway Company	3,831,129	932,278	4,763,407
	31,248,354	13,888,801	45,137,155
Add expenditure during 1892–93 (partly estimated)	535,100	—499,600	35,500
Net withdrawals to end of 1892–93	31,783,454	13,389,201	45,172,655

Statement No. 13.

STATE LINES LEASED TO COMPANIES.

Capital Withdrawals in England and in India on account of the Bengal Central, the Southern Mahratta, the Mysore, the Bengal-Nágpur, the Indian Midland, the Lucknow-Bareilly, and the Assam-Bengal Railways, during each financial year from the commencement to the 31st of March 1893.

Year.	England.	India.	Total.
	£	£	£
1881–82	170,000	—	170,000
1882–83	280,476	728,661	1,009,137
1883–84	340,820	538,001	878,821
1884–85	321,853	727,095	1,048,948
1885–86	261,937	1,406,216	1,668,153
1886–87	706,952	2,433,367	3,140,319
1887–88	1,688,658	3,375,644	5,064,302
1888–89	1,460,175	3,657,987	5,118,162
1889–90	605,126	1,507,289	2,112,415
1890–91	409,803	973,649	1,383,452
1891–92	469,178	446,620	915,798
Total expenditure from 1881–82 to end of 1891–92	6,714,978	15,794,529	22,509,507
1892–93 (revised estimate)	406,400	565,800	972,200
Total	7,123,378	16,360,329	23,481,707

Statement No. 14.

SUBSIDISED RAILWAYS.

Withdrawals out of Capital for Expenditure, showing the Amount withdrawn in England and in India by the Rohilkund and Kumaon Railway Company during each financial year from the commencement to the 31st of March 1892.

Year.	England.	India.	Total.
	£	£	£
1882–83	40,000	—	40,000
1883–84	120,000	—	120,000
1884–85	20,000	—	20,000
1885–86	—	—	—
1886–87	20,000	—	20,000
1887–88	—	—	—
1888–89	—	—	—
1889–90	—	—	—
1890–91	—	—	—
1891–92	—	—	—
Total	200,000	—	200,000

The Company has withdrawn 200,000*l.* from the Secretary of State, but the actual expenditure to the close of the year 1892 was 168,579*l.* only.

CHAPTER VII.

MAIN RESULTS OF WORKING AND REVENUE STATISTICS.

The main results of working of all railways during 1891 and 1892 are summarised in Statement No. 16 on pages 96 and 97.

2. *Mean Mileage Worked and Capital Outlay.*—The mean length of railways worked was 17,677 miles as compared with 17,038 miles worked during the previous year. The total capital outlay, including steamboat service and suspense accounts, on the mileage open to 31st December 1892, amounted to Rs. 2,27,12,91,541 against Rs. 2,21,06,41,916 during the previous year.

3. *Gross Earnings.*—The gross earnings from all sources showed a decrease as compared with 1891, the earnings under coaching having fallen from Rs. 7,75,37,620 in 1891 to Rs. 7,74,43,959 in 1892, and under goods from Rs. 15,60,81,166, to Rs. 14,77,52,680, while the earnings from steamboat service and miscellaneous sources increased from Rs. 67,84,004 to Rs. 70,96,172.

The traffic earnings alone (coaching and goods) showed a decrease of 3·61 per cent. The gross earnings per mean mile worked were Rs. 13,141 against Rs. 14,110 in 1891.

4. *Coaching Traffic.*—The total number of passengers booked showed an increase of 3·75 per cent. as compared with the number booked in 1891. The passenger mileage increased by 0·83 per cent. but the earnings from coaching traffic decreased by 0·12 per cent. The number of passengers booked per mean mile worked was 7,210 as compared with 7,211 in 1891. Of the total number* carried, the two lowest classes of passengers constituted 97·37 per cent., the second class 2·24, and the first class 0·39 per cent. of the whole.

The decrease in the earnings from coaching traffic was due partly to a falling off in the receipts under the head "Other coaching traffic," and partly to a decrease in the average distance travelled from 42·54 miles in 1891 to 41·34 miles in 1892. The earnings from the passenger traffic alone were 0·67 per cent. higher than in 1891.

5. *Goods Traffic.*—The total tonnage of goods lifted showed an increase of 0·67 per cent. as compared with 1891. The total ton-mileage decreased 4·63 per cent. and the earnings decreased 5·34 per cent. The number of tons of goods lifted per mean mile worked was 1,490 as compared with 1,535 tons in 1891.

The decrease in earnings from goods traffic was chiefly due to a decrease in the average distance hauled from 169·69 miles in 1891 to 160·76 miles in 1892. The goods traffic during the previous year was remarkable for the large exports of wheat and seeds; and, although the returns of 1892 show a considerable decrease under this head, the falling off in the earnings from the exceptional amount realised in 1891 has not been so great as was anticipated.

6. *Working Expenses.*—Under working expenses the cost per mean mile compares favourably with the previous year, but the ratio of expenses to earnings is about the same.

The total working expenses amounted to Rs. 10,90,00,057 against Rs. 11,30,38,471 in 1891, the per-centage on gross earnings being 46·92 as compared with 47·02 in 1891.

7. *Net Earnings and Return on Capital.*—The net earnings derived from all railways amounted to Rs. 12,32,92,754 as compared with Rs. 12,73,64,319 in 1891, giving a per-centage on the total capital outlay on open lines of 5·43 as compared with 5·76.

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* Excluding special gauge lines.

8. *Results per Train-Mile.*—The following table shows the gross earnings, working expenses, and net earnings during 1892, and what these amount to per train-mile, excluding steamboat, for all railways under the following grouping :—

——	East Indian Railway.	State Railways (Commercial).	State Railways (Military).	State Lines leased to Companies.	Guaranteed Railways.	Assisted Companies.	Native States.	Foreign Lines (*b*).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Standard gauge lines :								
Gross earnings - -	4,90,70,623	3,96,03,042	33,08,856	1,13,30,534	6,45,34,774	13,75,443	39,49,620	—
Gross earnings per train-mile.	5·11	3·64	2·47	3·66	4·62	2·70	4·09	—
Working expenses -	1,40,40,201	1,96,31,859	39,54,403	62,83,205	3,18,93,374	6,58,086	20,75,197	—
Working expenses per train-mile.	1·46	1·81	3·24	2·03	2·15	1·29	2·15	—
Net earnings - -	3,50,30,422	2,00,01,183	−9,45,547	50,47,329	3,26,41,400	7,17,357	18,74,423	—
Net earnings per train-mile.	3·65	1·83	−0·77	1·63	2·47	1·41	1·94	—
Metre gauge lines :		(*a*)						
Gross earnings - -	—	4,34,49,149	—	65,33,512	—	36,58,291	29,51,069	2,87,813
Gross earnings per train-mile.	—	(*a*) 3·07	—	2·45	—	3·08	3·06	2·66
Working expenses -	—	(*a*) 2,03,95,413	—	40,30,492	—	17,04,310	17,77,284	3,05,101
Working expenses per train-mile.	—	(*a*) 1·44	—	−1·66	—	1·44	1·84	2·82
Net earnings -	—	(*a*) 2,30,53,736	—	21,03,020	—	19,53,981	11,73,785	−17,228
Net earnings per train-mile.	—	(*a*) 1·63	—	0·79	—	1·64	1·22	−0·16
Special gauge lines :								
Gross earnings - -	—	90,996	—	—	—	6,35,778	5,47,780	—
Gross earnings per train-mile.	—	2·45	—	—	—	4·46	2·20	—
Working expenses -	—	53,880	—	—	—	3,69,131	3,10,899	—
Working expenses per train-mile.	—	1·45	—	—	—	2·59	1·26	—
Net earnings - -	—	37,116	—	—	—	2,66,647	2,36,881	—
Net earnings per train-mile.	—	1·00	—	—	—	$1·8_7$	0·94	—

In the previous year the results per train-mile were—

Standard gauge lines :								
Gross earnings per train-mile.	5·44	3·89	2·54	3·79	4·42	2·97	4·00	—
Working expenses per train-mile.	1·45	1·95	3·11	2·20	2·13	1·41	2·16	—
Net earnings per train-mile.	3·99	1·94	− 0·57	1·59	2·29	1·56	1·84	—
Metre gauge lines :								
Gross earnings per train-mile.	—	3·03	—	2·49	—	3·08	2·92	3·06
Working expenses per train-mile.	—	1·52	—	1·65	—	1·36	1·75	2·63
Net earnings per train-mile.	—	1·51	—	0·84	—	1·72	1·17	0·43
Special gauge lines :								
Gross earnings per train-mile.	—	1·94	—	—	—	3·86	2·15	—
Working expenses per train-mile.	—	1·55	—	—	—	2·27	1·41	—
Net earnings per train-mile.	—	0·39	—	—	—	1·59	0·74	—

(*a*) Includes the Pondicherry Railway.
(*b*) Excludes the Pondicherry Railway.

9. *Earnings per Mile per Week and Ratio of Working Expenses to Gross Earnings.*—The following table shows the gross earnings per mean mile worked per week and the per-centage of working expenses to gross earnings on the principal railways for 1891 and 1892 :—

Serial No.	Railways (including Branches and Leased Lines).	1891. Gross Earnings per Mean Mile worked per Week (excluding Steamboat).	1891. Per-centage of Working Expenses on Gross Earnings (excluding Steamboat).	1892. Gross Earnings per Mean Mile worked per Week (excluding Steamboat).	1892. Per-centage of Working Expenses on Gross Earnings (excluding Steamboat).
	Standard Gauge.				
	STATE LINES WORKED BY COMPANIES.	Rs.		Rs.	
I.	East Indian (*a*)	599	26·94	580	(*b*) 28·61
II.	Bengal-Nágpur	129	50·81	141	50·55
III.	Indian Midland	121	66·89	130	61·63
	STATE LINES WORKED BY THE STATE.				
IX.	North-Western (State) (*c*)	261	62·74	208	(*d*) 64·05
XI.	Oudh and Rohilkhand (State)	238	42·29	237	41·28
XII.	Eastern Bengal (State) (*e*)	562	41·63	520	(*f*) 41·41
	LINES WORKED BY GUARANTEED COMPANIES.				
XVIII.	Great Indian Peninsula	584	48·25	525	50·28
XIX.	Bombay, Baroda, and Central India (*g*)	590	41·23	594	42·92
XX.	Madras	214	58·20	221	55·40
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.				
XXVI.	The Nizam's Guaranteed State	151	54·70	151	52·35
	Metre Gauge.				
	STATE LINES WORKED BY COMPANIES.				
XXXIII.	Bengal and North-Western :—				
	Tirhoot Section	121	37·95	120	(*h*) 40·07
	Company's Section	251	43·47	257	41·01
XXXV.	Rajputana-Malwa (*i*)	87	66·25	83	68·74
XXXVI.	Southern Mahratta	154	65·29	137	62·89
XXXIX.	South Indian				
	STATE LINES WORKED BY THE STATE.				
XLIII.	Eastern Bengal (State):—				
	Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch.	181	50·69	165	(*k*) 43·50
	Daçca Section	93	62·10	85	64·40
XLIV.	Burma	193	59·37	197	(*l*) 51·58
	LINES OWNED AND WORKED BY NATIVE STATES.				
LIII.	Jodhpore-Bickaneer :—				
	Jodhpore section	66	45·44	74	44·14
	Bickaneer section	36	47·00	34	67·47
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	85	67·79	91	72·25

(*a*) Includes the Patna-Gya Railway, but excludes the Delhi-Umballa-Kalka and the Tarkessur Railways.
(*b*) Including steamboat, the per-centage is 28·73.
(*c*) Excludes the Rájpura-Bhátinda Railway.
(*d*) Including steamboat, the per-centage is 64·25.
(*e*) Excludes the Bengal Central Railway.
(*f*) Including steamboat, the per-centage is 44·32.
(*g*) Excludes the Gaekwar's Petlád and the Gaekwar's Dabhoi Railways.
(*h*) Including steamboat, the per-centage is 41·12.
(*i*) Excludes the Gaekwar's Mehsána Railway.
(*k*) Including steamboat, the per-centage is 47·32.
(*l*) " " " 52·31.

10. *Earnings per mean mile worked per week in five-yearly periods.*—The gross earnings of the chief railways per mean mile worked per week (excluding steam-boat earnings) in five-yearly periods from the commencement up to the year 1888, and for 1892, are given in the following table:—

Serial No.	Railways (including Branches and Leased Lines).	1853.	1858.	1863.	1868.	1873.	1878.	1883.	1888.	1892.
	Standard Gauge.									
	STATE LINES WORKED BY COMPANIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.	East Indian	—	279	222	346	382	499	585	525	580(*d*)
II.	Bengal-Nágpur	—	—	—	—	—	—	170	164	141
III.	Indian Midland	—	—	—	—	—	—	—	99	130
	STATE LINES WORKED BY THE STATE.									
IX.	North-Western (State)	—	—	171	112	154	193	228	202	208
XI.	Oudh and Rohilkhand (State)	—	—	—	120	56	163	192	197	237
XII.	Eastern Bengal (State) (*a*)	—	—	130	259	331	524	288	283	520
	LINES WORKED BY GUARANTEED COMPANIES.									
XVIII.	Great Indian Peninsula	119	173	175	357	282	394	467	526	525
XIX.	Bombay, Baroda, and Central India	—	—	138	287	260	298	497	532	594
XX.	Madras	—	93	110	181	157	148	148	195	221
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.									
XXVI.	The Nizam's Guaranteed State	—	—	—	—	—	126	137	118	151
	Metre Gauge.									
	STATE LINES WORKED BY COMPANIES.									
XXXIII.	Bengal and North-Western:—									
	Tirhoot Section	—	—	—	—	—	108	103	123	120
	Company's Section	—	—	—	—	—	—	—	102	
XXXV.	Rajputana-Malwa (*b*)	—	—	—	—	32	129	197	215	257
XXXVI.	Southern Mahratta	—	—	—	—	—	—	—	86	83
XXXVIII.	Southern Mahratta (Mysore Section)	—	—	—	—	—	—	67	79	
XXXIX.	South Indian	—	—	74	90	120	102	149	158	137
	STATE LINES WORKED BY THE STATE.									
XLIII.	Eastern Bengal (State):—									
	Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch.	(*c*)	—	—	—	—	—	—	—	165
	Dacca Section									85
XLIV.	Burma (State)	—	—	—	—	—	115	187	178	197
	LINES OWNED AND WORKED BY NATIVE STATES.									
LIII.	Jodhpore-Bickaneer:—									
	Jodhpore Section	—	—	—	—	—	—	42	56	74
	Bickaneer Section	—	—	—	—	—	—	—	—	34
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	—	—	—	—	—	—	89	109	91

(*a*) Excludes the Bengal Central Railway, but includes the Eastern Bengal (State) Railway metre gauge sections up to 1888.
(*b*) Excludes the Gaekwar's Mehsána Railway.
(*c*) Included with the standard gauge section up to 1888.
(*d*) East Indian Railway only.

11. *Capital Expenditure and General Results of Working of all Railways.*—Including the steamboat service and capital expenditure on suspense accounts, the total general results of working of the standard, metre, and special gauge lines during 1892 were as follows:—

		Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
Mileage open at end of year	Miles	10,196·59	7,327·11	244·86	17,768·56
Mileage of single track, including sidings	„	13,244·35	8,237·97	257·91	21,740·23
Mean mileage worked during the year	„	10,201·39	7,225·23	250·10	17,676·72
Total capital outlay on open lines	Rs.	1,72,22,64,133	54,12,11,616	78,15,792	2,27,12,91,541
Average cost per mile open*	„	1,62,893	71,119	31,252	1,23,429
Average cost per mile of single track, including sidings*	„	1,25,256	63,256	29,670	1,01,000
Gross earnings	„	17,32,98,271	5,77,19,986	12,74,554	23,22,92,811
Working expenses	„	7,90,14,196	2,92,51,951	7,33,910	10,90,00,057
Percentage of working expenses on gross earnings	„	45·59	50·68	57·58	46·92
Net earnings	„	9,42,84,075	2,84,68,035	5,40,644	12,32,92,754
Percentage of net earnings on total capital cost of open line	„	5·47	5·26	6·92	5·43

12. *Net Earnings and Per-centage on Capital outlay.*—Taking the figures as grouped in statement No. 29 on pages 138 to 141 for the standard and metre gauge railways only, it will be seen that the net earnings of the State lines (the East Indian Railway excepted) amounted in 1892 on the standard gauge to Rs. 2,41,95,742, giving a return of 3·03 per cent. on a total capital expenditure of Rs. 79,91,33,547, and on the metre gauge to Rs. 2,66,66,033, giving a return of 5·53 per cent. on a total capital expenditure of Rs. 48,17,92,861. Including the East Indian Railway, the net earnings of the State lines (standard and metre gauge) were Rs. 8,58,82,821, or 5·22 per cent. on a total capital outlay of Rs. 1,64,49,67,525.

The net earnings of the East Indian Railway alone amounted to Rs. 3,50,21,046, being at the rate of 9·62 per cent. on a total capital expenditure of Rs. 36,40,41,117. The surplus profits after paying annuity and interest charges were Rs. 1,04,43,802, of which sum one-fifth, or Rs. 20,88,760, was paid over to the working company as its share under the contract.

Excluding military† and provincial lines, the net earnings of the State lines worked by State agency, the details of which are given in paragraph 16, page 94, amounted on the standard gauge to Rs. 1,93,22,206, given a return of 4·24 per cent. on a total capital outlay of Rs. 45,52,33,877.

Including military† lines, the net earnings of all lines classed as "State lines worked by the State," were on the standard gauge Rs. 1,88,48,858, or 3·17 per cent, on a total capital outlay of Rs. 59,40,97,097, and on the metre gauge Rs. 57,08,236, or 5·26 per cent. on a total capital outlay of Rs. 10,86,06,338.

The net earnings of the guaranteed lines, all of which are on the standard gauge, amounted to Rs. 3,26,41,400, giving a return of 6·62 per cent. on a total capital outlay of Rs. 49,33,26,231.

The net earnings of the lines in the hands of assisted companies were on the standard gauge Rs. 7,17,357, being at the rate of 4·23 per cent. on a total capital outlay of Rs. 1,69,77,786, and on the metre gauge Rs. 6,46,169, being at the rate of 3·77 per cent. on a total capital outlay of Rs. 1,71,41,625.

The net earnings derived by the native State lines amounted on the standard gauge to Rs. 17,08,530, with a return of 3·50 per cent. on a total capital outlay of Rs. 4,87,85,452, and on the metre gauge to Rs. 11,44,726 with a return of 4·41 per cent. on a total capital outlay of Rs. 2,59,76,229.

13. *Direct Annual Loss or Gain to the State.*—Statement No. 18 on pages 102 and 103 shows the direct annual loss or gain to the State from railway outlay during each financial year from 1858–59.

* Excluding steamboat and suspense.

† Pishin Section and Sind-Sagar and Khusalgarh branches, North-Western (State) Railway.

14. *Results of working the Guaranteed Railways.*—Statements relating to guaranteed railway transactions are given on pages 104 and 105. Where the transactions are stated in sterling, conversions from Indian currency have been made at the contract rates of exchange. On this basis the guaranteed lines are shown (*vide* Statement No. 21, page 105) to have returned a net revenue of 3,012,611*l.* The guaranteed interest is 2,148,725*l.*, and the net earnings are shown to be in excess of guaranteed interest by 863,886*l.* This, however, does not represent the true results, as the figures do not take into account the heavy loss by exchange in connection with the guaranteed interest paid in England.

The true results to the State from the working of the guaranteed railways for the year 1892 are given in Statement No. 22 on page 105. The net earnings were Rs. 3,28,64,849 and the guaranteed interest was Rs. 3,37,24,628, showing an excess of guaranteed interest over net revenue of Rs. 8,59,779, and, adding the contributions to provident funds, the true deficit was Rs. 10,83,227. Taking into account the share of surplus profits for the two half-years of 1892 (*vide* Statement No. 20, page 104) payable to the companies, amounting to Rs. 56,00,261, the net charge to the State for the year is shown to be Rs. 66,83,488.

The surplus profits realised on the guaranteed railways amounted to Rs. 1,12,00,522 as compared with Rs. 1,39,90,712 in 1891 and Rs. 93,46,296 in 1890.

15. *General results of working the principal Standard and Metre Gauge Railways.*—Statement No. 17 on pages 98 to 101 gives the general results of the working of the principal standard and metre gauge lines during 1892.

The average gross earnings per total train-mile were Rs. 4·23 on the standard gauge and Rs. 3·03 on the metre gauge, the highest on the standard gauge being Rs. 5·61 on the Bombay, Baroda, and Central India Railway, and the lowest Rs. 3·25 on the Indian Midland Railway; the highest on the metre gauge was Rs. 3·73 on the Burma (State) Railway, and the lowest Rs. 1·95 on the Bickaneer section of the Jodhpore-Bickaneer Railway.

The per-centage of working expenses on gross earnings ranged on the standard gauge from 28·73 on the East Indian Railway to 64·25 on the North-Western (State) Railway, and on the metre gauge from 41·01 on the Rajputana-Malwa Railway to 72·25 on the Bhávnagar-Gondal-Junágarh-Porbandar Railway, the average of the standard gauge lines being 45·57 and of the metre gauge 50·12.

The average working expenses per total train-mile were Rs. 1·93 on the standard gauge and Rs. 1·52 on the metre gauge, the highest being Rs. 2·41 on the Bombay, Baroda, and Central India and the Nizam's Guaranteed State Railways, standard gauge, and Rs. 2·31 on the Bhávnagar-Gondal-Junágarh-Porbandar Railway, metre gauge.

The average coaching earnings per coaching train-mile were Rs. 3·19 on the standard gauge and Rs. 3·04 on the metre gauge, the highest on the standard gauge being Rs. 3·90 on the East Indian Railway, and the lowest Rs. 2·62 on the Great Indian Peninsula Railway; the highest on the metre gauge was Rs. 4·63 on the Burma (State) Railway, and the lowest Rs. 1·37 on the Bickaneer section of the Jodhpore-Bickaneer Railway.

The average number of passengers carried in a passenger train was 209·31 on the standard gauge and 230·70 on the metre gauge, the highest on the standard gauge being 274·41 on the Madras Railway, and the lowest 158·57 on the Great Indian Peninsula Railway; the highest on the metre gauge was 273·68 on the Burma (State) Railway, and the lowest 108·66 on the Bickaneer section of the Jodhpore-Bickaneer Railway.

The lowest average cost on the standard gauge of hauling one passenger unit one mile was 0·61 pie on the East Indian Railway, on which line the average sum received for this work was 2·70 pies. On the metre gauge the lowest average cost of hauling a passenger one mile was 0·66 pie on the Rajputana-Malwa Railway, the average receipts on this line being 2·12 pies.

The average distance travelled by a passenger was on the standard gauge 43·64 miles and on the metre gauge 40·43 miles.

The average goods earnings per goods train-mile were Rs. 4·79 on the standard gauge and Rs. 2·82 on the metre gauge, the highest on the standard gauge being Rs. 7·58 on the Bombay, Baroda, and Central India Railway, and the lowest Rs. 3·27 on the Oudh and Rohilkhand (State) Railway; the highest on the metre gauge was Rs. 3·35 on the Rajputana-Malwa Railway, and the lowest Rs. 1·05 on the Dacca section of the Eastern Bengal (State) Railway.

The lowest average cost of hauling one ton of goods one mile was 1·58 pies on the East Indian Railway, standard gauge, and 2·41 pies on the Bengal and North-Western Railway, metre gauge; the average sums received on these lines for doing this work being 5·30 pies and 5·67 pies respectively.

The average distance over which a ton of goods was hauled was on the standard gauge 177·79 miles and on the metre gauge 130·95 miles.

16. *Financial results of State Lines worked by State Agency excluding Non-Commercial Section and Provincial Lines.*—The financial results of the State lines worked by State agency (excluding the Pishin section and the Sind-Sagar and Kushálgarh branches of the North-Western (State) Railway and provincial lines) for 1891 and 1892 are summarised in the following table :—

Railway.	Gross Earnings.	Working Expenses	Net Earnings.	Per-centage of Working Expenses on Gross Earnings.	Per-centage of Net Earnings on Capital Outlay, including Suspense.
	1891.				
Standard Gauge.	Rs.	Rs.	Rs.	Rs.	Rs.
North-Western* (State) - -	2,88,82,039	1,60,58,812	1,28,23,227	55·60	4·36
Oudh and Rohilkhand (State) -	85,64,209	36,21,751	49,42,458	42·29	5·33
Eastern Bengal (State) - -	77,19,358	33,66,195	43,53,163	43·61	7·53
Metre Gauge.					
Eastern Bengal (State)—					
Northern and Behar sections (including the Kaunia-Dharla, 2′ 6″ gauge, branch).	45,40,168	25,18,842	20,21,326	55·48	5·45
Dacca section - - -	4,15,915	2,58,303	1,57,612	62·10	2·36
Burma (State) - - -	58,55,196	34,83,805	23,71,391	59·50	4·32
Total -	5,59,76,885	2,93,07,708	2,66,69,177	52·36	4·90
	1892.				
Standard Gauge.					
North-Western* (State) - -	2,34,00,232	1,30,05,934	1,03,94,298	55·58	3·42
Oudh and Rohilkhand (State) -	85,42,837	35,26,507	50,16,330	41·28	5·43
Eastern Bengal (State) - -	70,24,895	31,13,317	39,11,578	44·32	6·62
Metre Gauge.					
Eastern Bengal (State)—					
Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ gauge, branch).	41,50,631	19,64,072	21,86,559	47·32	5·60
Dacca section - - -	3,80,920	2,45,330	1,35,590	64·40	2·02
Burma (State) - - -	71,00,618	37,14,531	33,86,087	52·31	5·39
Total -	5,06,00,133	2,55,69,691	2,50,30,442	50·53	4·44

* Excluding the military sections.

17. The following statement shows the net earnings on the principal railways and their percentage on the capital expenditure on open lines, including steamboat service but excluding suspense accounts, during the last five years :—

Statement No. 15.

Serial Number.	Railway.	1888.		1889.		1890.		1891.		1892.	
		Net Earnings.	Per-centage of Net Earnings per annum on Capital Expenditure.	Net Earnings.	Per-centage of Net Earnings per annum on Capital Expenditure.	Net Earnings.	Per-centage of Net Earnings per annum on Capital Expenditure.	Net Earnings.	Per-centage of Net Earnings per annum on Capital Expenditure.	Net Earnings. (See also Statements Nos. 17 and 29.)	Per-centage of Net Earnings per annum on Capital Expenditure.
	Standard Gauge.										
	STATE LINES WORKED BY COMPANIES.	Rs.		Rs.		Rs.		Rs.		Rs.	
I.	East Indian (including branches) -	3,06,43,099	8·36	2,95,79,800	8·16	2,98,04,646	8·37	3,65,55,446 (*b*)	10·25 (*b*)	3,50,21,046 (*b*)	9·79 (*b*)
II.	Bengal-Nágpur - - -	5,21,706	1·80	3,79,834	1·25	5,47,463	0·88	26,84,452	3·15	30,08,166	3·33
III.	Indian Midland (*a*) - - -	1,80,430	1·47	5,96,049	0·80	5,99,779	0·76	13,52,172	1·66	17,26,260	2·05
	STATE LINES WORKED BY THE STATE.										
IX.	North-Western (State) - -	82,82,706	2·23	1,01,86,760	2·72	1,01,45,387	2·64	1,20,20,130	3·10	94,51,029	2·28
XI.	Oudh and Rohilkhand (State) -	30,16,005	3·38	42,04,076	4·66	37,54,478	4·15	49,42,458	5·46	50,16,330	5·54
XII.	Eastern Bengal (State) - -	37,82,833	7·25	41,50,936	7·75	39,02,260	7·08	43,53,163	7·78	39,11,578	6·85
	LINES WORKED BY GUARANTEED COMPANIES.										
XVIII.	Great Indian Peninsula - - -	2,17,78,956	8·17	1,80,09,474	6·71	1,91,50,259	7·10	2,34,20,748	8·63	2,02,18,309	7·43
XIX.	Bombay, Baroda, and Central India	71,19,358	7·82	76,17,253	8·31	74,98,178	8·14	83,08,202	8·97	81,30,959	8·67
XX.	Madras - - - - - -	35,21,646	3·11	37,38,422	3·27	45,21,480	3·93	39,06,530	3·36	42,92,132	3·67
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.										
XXVI.	The Nizam's Guaranteed State -	7,57,467	2·29	7,72,513	2·20	10,39,590	2·82	12,57,860	3·30	13,24,959	3·41
	Metre Gauge.										
	STATE LINES WORKED BY COMPANIES.										
XXXIII.	Bengal and North-Western— Tirhoot Section - -	7,98,875	3·91	9,78,246	4·73	25,78,364	5·40	29,77,841	6·14	30,17,069	(*c*) 5·38
	Company's Section - -	9,88,844	4·04	10,53,964	4·27						
XXXV.	Rajputana-Malwa - - -	26,31,726	7·75	1,07,97,218	8·65	86,42,525	6·90	1,23,17,065	9·80	1,32,14,775	10·47
XXXVI.	Southern Mahratta - - -	9,32,866	1·30	9,52,000	1·18	9,74,737	1·07	20,73,558 (*d*)	1·91 (*d*)	18,57,021 (*d*)	1·69 (*d*)
XXXIX.	South Indian - - - - -	16,72,272	3·66	16,88,131	3·67	26,08,432	5·64	24,49,731 (*e*)	3·84 (*e*)	28,68,932 (*e*)	3·82 (*e*)
	STATE LINES WORKED BY THE STATE.										
XLIII.	Eastern Bengal (State)— Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch.	17,19,952	6·13	19,59,998	5·65	20,35,441	5·71	20,21,326	5·45	21,86,559	5·60
	Dacca Section - - -	22,639	0·85	80,692	1·21	1,32,620	1·99	1,57,612	2·36	1,35,590	2·02
XLIV.	Burma (State) - - - -	12,71,960	3·76	15,73,552	3·18	23,48,191	4·70	23,71,391	4·43	33,86,087	5·54
	LINES OWNED AND WORKED BY NATIVE STATES.										
LIII.	Jodhpore-Bickaneer— Jodhpore Section - -	1,91,558	8·40	1,92,258	8·45	1,96,192	8·63	3,34,364	7·99	5,28,941	11·11
	Bickaneer Section - -	—	—	—	—	—	—	2,724	0·19	24,904	2·63
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar.	5,53,675	5·90	5,99,831	3·79	6,00,267	3·65	4,75,786	2·85	4,37,876	2·60

(*a*) Excludes the Bhopal-Itársi Railway.
(*b*) Includes the Patna-Gya Railway only.
(*c*) The capital outlay on which this is calculated is exclusive of interest on capital during construction (Rs. 13,90,014).
(*d*) Includes the Southern Mahratta Railway (Mysore section) and the Kolhápur Railway. The figures are approximate.
(*e*) Includes the Pondicherry Railway, the net earnings of which are Rs. 15,,341.

STATEMENT

MAIN RESULTS of WORKING of all RAILWAYS for the Years ending

Progressive No.	Details.	Previous Year.			1892.*	
		Standard Gauge.	Metre Gauge.	Special Gauges.	Standard Gauge.	Metre Gauge.
1	Open mileage on the 31st December - Miles	10,047·73	6,946·68	288·31	10,196·59	7,327·11
2	Mean mileage worked during the year „	10,055·82	6,695·22	286·59	10,201·39	7,225·23
3	Capital outlay on open line, including steamboat service and suspense accounts - - - - Rs.	1,68,69,18,826	51,49,13,408	88,09,682	1,72,22,64,133	54,12,11,616
4	Number of passengers booked - No.	80,335,272	41,596,189	923,876	83,577,278	43,083,330
5	Number of passengers booked per mean mile worked - - - „	7,989	6,213	3,224	8,193	5,963
6	Number of tons of goods moved - Tons	19,343,709	6,652,013	163,231	19,018,611	7,191,736
7	Number of tons of goods moved per mean mile worked - - „	1,924	994	570	1,864	995
8	Passenger unit-miles - - Unit-miles	3,561,612,772	1,641,930,653	22,564,548	3,538,134,974	1,710,345,279
9	Ton-mileage of goods - - - Ton-miles	3,589,116,058	845,567,526	4,308,847	3,337,875,655	891,438,997
10	Train-miles - - - - Miles	42,047,302	18,257,923	494,940	41,106,810	19,081,037
	Gross earnings :—					
11	Coaching - - - Rs.	5,52,25,243	2,16,93,010	6,19,367	5,41,46,470	2,27,10,074
12	Goods - - - - „	12,40,28,024	3,13,59,838	6,93,304	11,46,07,286	3,24,78,133
13	Steamboat, telegraph, and miscellaneous - - - „	48,08,465	19,58,026	17,513	45,44,515	25,31,779
14	Total - - - „	18,40,61,732	5,50,10,874	13,30,184	17,32,98,271	5,77,19,986
15	Gross earnings per mean mile worked - „	18,304·00	8,216·44	4,641·42	16,987·71	7,988·67
	Working expenses :—					
16	Maintenance - - - „	†2,33,73,361	75,30,981	1,98,783	2,05,65,082	70,19,317
17	Locomotive - - - „	†2,79,15,749	97,83,966	2,71,849	2,65,04,787	1,00,55,891
18	Carriage and waggon - - „	†80,62,741	23,11,739	80,889	71,78,535	21,72,463
19	Traffic - - - - „	†1,27,16,727	44,34,979	1,47,406	1,27,74,339	47,24,352
20	General - - - „	†74,82,823	38,13,184	1,29,387	76,00,373	39,93,010
21	Steamboat, special, and miscellaneous, and rent of leased lines - „	†35,52,400	12,07,401	24,106	43,91,080	12,86,918
22	Total - - - „	8,31,03,801	2,90,82,250	8,52,420	7,90,14,196	2,92,51,951
23	Working expenses per mean mile worked - - - - „	8,264·25	4,343·73	2,974·35	7,745·42	4,048·58
24	Percentage of working expenses on gross earnings - - - - -	45·15	52·87	64·08	45·59	50·68
25	Net earnings - - - - Rs.	10,09,57,931	2,59,28,624	4,77,764	9,42,84,075	2,84,68,035
26	Percentage of net earnings on total capital outlay on open line, including suspense -	5·98	5·04	5·42	5·47	5·26

N.B.—Further details for the standard and metre gauge lines

No. 16.

the 31st December 1891 and the 31st December 1892.

Special Gauges.	Total of all Gauges. Previous Year.	Total of all Gauges. 1892.	Increase in 1892.	Decrease in 1892.	Percentage of Increase or Decrease. Increase.	Percentage of Increase or Decrease. Decrease.	Progressive No.	Remarks.
244·86	17,282·72	17,768·56	485·84	—	2·81	—	1	*See* statement No. 24, pages 121 to 123.
250·10	17,037·63	17,676·72	639·09	—	3·75	—	2	
78,15,792	2,21,06,41,916	2,27,12,91,541	6,06,49,625	—	—	—	3	*See* statement No. 25, pages 124 and 125.
796,305	122,855,337	127,456,913	4,601,576		3·75	—	4	*See also* statement No. 26, pages 126 to 129.
3,184	7,211	7,210	—	1	—	0·01	5	
123,885	26,158,953	26,334,232	175,279	—	0·67	—	6	*See also* statement No. 27, pages 130 to 133.
495	1,535	1,490	—	45	—	2·93	7	
20,744,003	5,226,107,973	5,269,224,256	43,116,283	—	0·83	—	8	*See also* statement No. 28, pages 134 to 137.
4,066,597	4,438,992,431	4,233,381,249	—	205,611,182	—	4·63	9	
425,558	60,800,165	60,613,405	—	186,760	—	0·31	10	*See also* statement No. 39, pages 176 to 179.
5,87,415	7,75,37,620	7,74,43,959	—	93,661	—	0·12	11	"
6,67,261	15,60,81,166	14,77,52,680	—	83,28,486	—	5·34	12	
19,878	67,84,004	70,96,172	3,12,168	—	4·60	—	13	
12,74,554	24,04,02,790	23,22,92,811	—	81,09,979	—	3·38	14	
5,096·18	14,110·11	13,141·17	—	966·41	—	6·85	15	
1,58,082	3,11,03,125	2,77,42,481	—	33,60,644	—	10·80	16	
2,39,409	3,79,71,564	3,68,00,087	—	11,71,477	—	3·09	17	
76,472	1,04,55,369	94,27,470	—	10,27,899	—	9·83	18	
1,23,260	1,72,99,112	1,76,21,951	3,22,839	—	1·87	—	19	*See also* statements Nos. 29 and 30, pages 138 to 141 and 142 to 145.
1,12,404	1,14,25,394	1,17,05,787	2,80,393	—	2·45	—	20	
24,283	47,83,907	57,02,281	9,18,374	—	19·20	—	21	
7,33,910	11,30,38,471	10,90,00,057	—	40,38,414	—	3·57	22	
2,934·47	6,634·64	6,166·31	—	467·18	—	7·04	23	* Excludes figures for the Cherra-Companyganj and Thatôn-Duyinzáik Railways, which are now treated as steam tramways.
57·58	47·02	46·92	—	0·05	—	—	24	† The difference as compared with the last Administration report is due to the expenditure on the Rájpura-Bhátinda Railway having been apportioned to the several departments instead of being shown against item 21 as was done before.
5,40,644	12,73,64,319	12,32,92,754	—	40,71,565	—	3·20	25	
6·92	5·76	5·43	—	0·33	—	—	26	

will be found in the statements referred to under "Remarks."

STATEMENT

GENERAL RESULTS of the WORKING of the PRINCIPAL STANDARD and METRE

Progressive No.	HEADINGS.	STATE LINES WORKED BY COMPANIES.			STATE LINES WORKED BY	
		I. East Indian.	II. Bengal-Nágpur.	III. Indian Midland. (*d*)	IX. North-Western. State (*f*)	XI. Oudh and Rohilkhand. (State).
	Standard Gauge.					
1	Miles open on the 31st December 1892 - - Miles	1,610·27	831·58	734·46	2,427·38	692·55
2	Total length of sidings - - - - - „	413·29	100·65	95·52	496·48	105·52
3	Total length of single track, including sidings „	2,497·81	932·23	829·98	2,965·12	798·07
4	Mean mileage worked during the year - „	(*b*) 1,627·69	831·58	(*e*) 753·78	(*g*) 2,444·28	692·55
5	Capital outlay on open line to the 31st December 1892, including steamboat and suspense. Rs.	36,40,41,117	9,42,32,846	9,33,25,213	42,50,35,487	9,24,54,234
6	Capital outlay on open line to the 31st December 1892, exclusive of steamboat service and suspense. „	35,81,27,912	9,02,86,954	9,07,79,763	40,93,23,694	9,06,20,467
7	Average cost per mile of railway (*a*) - - „	2,22,401	1,08,573	1,23,601	1,62,040	1,30,850
8	Average cost per mile of single truck, including sidings (*a*). „	1,43,377	96,851	1,09,376	1,32,883	1,13,550
9	Coaching earnings - - - - - „	1,54,30,325	11,11,283	19,90,028	94,83,579	37,57,481
10	Goods earnings - - - - - - „	3,28,49,097	45,61,506	28,65,714	1,64,44,903	44,12,793
11	Gross earnings - - - - - „	4,91,41,600	60,83,561	50,78,521	2,64,35,665	85,42,837
12	Gross earnings per mean mile worked per week, excluding steamboat earnings. „	580	141	130	208	237
13	Working expenses - - - - - „	1,41,20,554	30,75,396	31,29,981	(*h*) 1,69,84,636	35,26,507
14	Working expenses per cent. of gross earnings -	28·73	50·55	61·63	64·25	41·28
15	Net earnings - - - - - Rs.	3,50,21,046	30,08,165	19,48,540	94,51,029	50,16,330
16	Net earnings per cent. on capital outlay - -	9·62	3·19	1·99	2·22	5·43
17	Net earnings per cent. on paid up capital - -	—	3·10	1·95	—	—
18	Passenger train-miles - - - Miles	3,959,478	372,631	688,762	3,212,661	1,090,390
19	Goods train-miles - - - - - „	5,635,429	1,096,965	873,687	4,705,452	1,348,603
20	Total train-miles - - - - - „	9,594,907	1,469,596	1,562,449	7,918,113	2,438,993
21	Coaching earnings per passenger train-mile - Rs.	3·90	2·98	2·89	2·95	3·45
22	Goods earnings per goods train-mile - - „	5·83	4·16	3·28	3·50	3·27
23	Gross earnings per train-mile - - - „	5·12	4·14	3·25	3·34	3·50
24	Working expenses per train-mile - - - „	1·47	2·09	2·00	2·15	1·45
25	Net earnings per train-mile - - - „	3·65	2·05	1·25	1·19	2·05
26	Cost of train staff per train-mile - - Annas	(*c*) 0·86	0·69	0·73	(*i*) 0·97	0·72
27	Average number of passengers in a passenger train. No.	246·78	244·93	173·30	187·38	224·95
28	Average distance travelled by a passenger - Miles	64·09	46·54	69·00	56·16	45·90
29	Average number of tons in a goods train - Tons	211·02	102·76	95·44	116·43	108·41
30	Average distance over which a ton of goods was hauled. Miles	229·84	93·84	134·00	157·75	119·04
	Average number of vehicles (excluding brake-vans)—					
31	In each passenger train - - - - No.	14·36	18·01	11·00	14·57	10·84
32	In each goods train - - - - - „	34·01	20·05	32·00	25·67	32·72
33	In each mixed train { Passenger carriages „ / Goods vehicles „	15·68 / 3·68	8·50 / 12·95	9·00 / 14·00	9·81 / 4·77	7·06 / 15·47
34	Number of passengers carried one mile - Unit-Miles	977,113,162	91,268,605	119,357,317	601,997,717	245,279,545
35	Number of tons of goods carried one mile - Ton-Miles	1,189,206,882	112,723,575	83,385,018	547,854,844	146,194,906
	Average cost of hauling for one mile—					
36	One passenger unit - - - - - Pies	0·61	1·43	1·52	1·83	0·90
37	One ton of goods - - - - „	1·58	3·78	4·28	3·41	2·78
	Average sum received for carrying for one mile—					
38	One passenger unit - - - Pies	2·70	2·08	2·82	2·62	2·67
39	One ton of goods - - - - „	5·30	7·77	6·60	5·76	5·80

(*a*) Excluding steamer service and suspense.
(*b*) Includes 23·24 miles of the Eastern Bengal (State) Railway and 1 mile of the Rajputana-Malwa Railway worked over by the Company.
(*c*) Includes the Tárkessur and Delhi-Umballa-Kalka Railways.
(*d*) Includes the Bhopal-Itársi Railway, except as regard items 16 and 17.
(*e*) Includes 2·89 miles of the Rajputana-Malwa Railway, 1 mile of the Oudh and Rohilkhand (State) Railway, and 15·30 miles of the East Indian Railway, worked over by the Indian Midland Railway.
(*f*) Includes the Jammu and Kashmir Railway (Native State section), except as regards items 1, 2, 3, 5, 6, 7, 8, 15, and 16.
(*g*) Includes 13 miles of the East Indian Railway and the Chenab Weir branch, 3·47 miles, worked over by the North-Western (State) Railway.
(*h*) Includes rent of leased lines (Rs. 43,496).
(*i*) Includes the Rájpura-Bhátinda Railway.

N.B.—For information given under progressive numbers 1 to 16, 18 to 25

No. 17.

Gauge Railways during the Year ending the 31st December 1892.

The State.	Lines worked by Guaranteed Companies.			Line owned by Native State and worked by Company.	Total and Average of Principal Standard Gauge Lines.	Headings.	Progressive No.
XII. Eastern Bengal (State)	XVIII. Great Indian Peninsula. (*k*)	XIX. Bombay, Baroda, and Central India. (*m*)	XX. Madras.	XXVI. The Nizam's Guaranteed State. (*p*)			
						Standard Gauge.	
248·49	1,286·77	460·90	839·23	(*g*) 350·67	2,482·30	Miles open on the 31st December 1892	1
95·86	240·66	103·09	128·34	37·52	1,816·93	Total length of sidings	2
395·83	1,389·35	624·10	1,009·98	388·19	12,430·66	Total length of single track, including sidings	3
248·72	1,490·81	460·90	839·26	353·77	9,743·34	Mean mileage worked during the year	4
5,91,26,309	27,72,17,255	9,63,37,140	11,97,71,836	4,09,66,069	1,66,25,07,506	Capital outlay on open line to the 31st December 1892, including steamboat and suspense.	5
5,51,34,197	27,21,77,576	9,37,77,980	11,69,03,761	4,02,42,786	1,61,73,75,080	Capital outlay on open line to the 31st December 1892, exclusive of steamboat service and suspense.	6
2,21,877	2,11,520	(*n*) 2,08,467	1,39,300	1,14,760	1,70,568	Average cost per mile of railway (*a*)	7
1,39,288	1,36,817	(*n*) 1,50,261	1,15,749	1,03,668	1,30,112	Average cost per mile of single track, including sidings (*a*)	8
22,89,026	89,58,793	46,57,496	37,54,832	8,36,044	5,22,68,887	Coaching earnings	9
41,83,677	3,13,19,876	92,99,145	56,90,712	18,27,808	11,34,55,231	Goods earnings	10
70,24,895	4,06,65,627	1,42,44,478	96,24,669	27,80,641	16,96,22,494	Gross earnings	11
520	525	594	221	151	334	Gross earnings per mean mile worked per week, excluding steamboat earnings.	12
31,13,317	(*l*) 2,04,47,318	61,13,519	53,32,537	(*r*) 14,55,682	7,72,99,447	Working expenses	13
44·32	50·28	42·92	55·40	52·35	45·57	Working expenses per cent. of gross earnings	14
39,11,578	2,02,18,309	81,30,959	42,92,132	13,24,959	9,23,23,047	Net earnings	15
6·62	7·29	8·44	3·58	3·35	5·55	Net earnings per cent. on capital outlay	16
—	7·36	8·39	3·56	2·55	—	Net earnings per cent. on paid up capital	17
844,240	3,422,940	1,311,058	1,265,960	222,273	16,390,393	Passenger train-miles	18
814,894	6,362,636	1,226,527	1,253,764	380,015	23,697,972	Goods train-miles	19
1,659,134	9,785,576	2,537,585	2,519,724	602,288	40,088,365	Total train-miles	20
2·71	2·62	3·55	2·97	3·76	3·19	Coaching earnings per passenger train-mile	21
5·13	4·92	7·58	4·54	4·81	4·79	Goods earnings per goods train-mile	22
4·24	4·16	5·61	3·82	4·61	4·23	Gross earnings per train-mile	23
1·88	2·09	2·41	2·12	2·41	1·93	Working expenses per train-mile	24
2·36	2·07	3·20	1·70	2·20	2·30	Net earnings per train-mile	25
(*j*) 0·65	1·34	(*o*) 0·56	0·60	0·77	—	Cost of train staff per train-mile	26
169·74	158·57	230·55	274·41	269·88	209·31	Average number of passengers in a passenger train	27
23·49	41·84	20·69	38·80	49·80	43·64	Average distance travelled by a passenger	28
111·14	115·68	189·54	105·04	124·37	139·99	Average number of tons in a goods train	29
89·36	248·55	162·61	117·56	110·20	177·79	Average distance over which a ton of goods was hauled.	30
						Average number of vehicles (excluding brake-vans)—	
13·49	12·00	11·07	10·44	11·24	—	In each passenger train	31
32·81	26·00	39·39	29·66	19·81	—	In each goods train	32
10·14	10·00	9·44	6·48	6·14	—	Passenger carriages } In each mixed train	33
7·19	7·00	14·63	12·85	17·89	—	Goods vehicles } In each mixed train	33
143,299,008	542,774,140	302,258,350	347,394,783	59,986,498	3,430,729,125	Number of passengers carried one mile	34
90,571,386	736,024,237	232,478,967	131,697,235	47,261,743	3,317,398,793	Number of tons of goods carried one mile	35
						Average cost of hauling for one mile—	
1·13	1·54	1·16	1·04	1·19	—	One passenger unit	36
3·49	3·76	3·23	4·52	3·78	—	One ton of goods	37
						Average sum received for carrying for one mile—	
2·72	2·70	2·62	1·79	2·35	—	One passenger unit	38
8·87	8·17	7·68	8·30	7·43	—	One ton of goods	39

(*j*) Includes the Bengal Central Railway.
(*k*) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti Railways, except as regards items 1, 2, 3, 5, 6, 7, 8, 15, 16, and 17.
(*l*) Includes rent of leased lines (Rs. 5,29,160), but excludes charges incurred direct by the State.
(*m*) Includes the Pátri Branch.
(*n*) Includes the State outlay on the Pátri Branch (Rs. 3,08,405). Excluding this outlay, the cost per mile is Rs. 2,01,713, and per mile of single track, including sidings, Rs. 1,48,966.
(*o*) Includes the Gaekwar's Petlád Railway.
(*p*) Includes the Bezváda Extension, except as regards items 15, 16, and 17.
(*q*) Of this length, 3·10 miles are worked over twice by every train.
(*r*) Includes rent of leased line (Rs. 28,908).

and 34 and 35, see also Statements Nos. 24, 25, 26, 27, 29, 30, 39, and 28.

STATEMENT

GENERAL RESULTS of the WORKING of the PRINCIPAL STANDARD and METRE GAUGE

Progressive No.	HEADINGS.	STATE LINES WORKED BY COMPANIES.			
		XXXIII. Bengal and North-Western—Tirhoot Section. Company's Section.	XXXV. Rajputana-Malwa.	XXXVI. Southern Mahratta. (c)	XXXIX. South Indian. (e)
	Metre Gauge.				
1	Miles open on the 31st December 1892 - - Miles	756·30	1,674·02	1,403·95	1,113·04
2	Total length of sidings - - - - - „	93·74	236·37	135·15	121·11
3	Total length of single track, including sidings - - „	850·04	1,911·53	1,539·10	1,234·15
4	Mean mileage worked during the year - - „	754·16	1,674·02	1,384·95	1,087·28
5	Capital outlay on open line to the 31st December 1892, including steamboat and suspense. Rs.	5,15,68,866	13,04,34,476	11,23,30,877	7,88,52,304
6	Capital outlay on open line to the 31st December 1892, exclusive of steamboat service and suspense. „	4,83,29,560	12,61,86,902	11,01,16,447	7,51,43,203
7	Average cost per mile of railway (a) - - - - - „	63,903	75,380	78,433	67,512
8	Average cost per mile of single track, including sidings „	56,856	66,014	71,546	60,887
9	Coaching earnings - - - - - „	20,05,445	62,03,640	26,44,918	40,93,559
10	Goods earnings - - - - - - - „	25,20,555	1,55,67,082	31,67,504	33,47,720
11	Gross earnings - - - - - - - „	51,23,939	2,24,00,454	59,41,076	77,30,337
12	Gross earnings per mean mile worked per week, excluding steamboat earnings. „	120	257	83	137
13	Working expenses - - - - - - „	21,06,870	91,85,679	*40,84,055	48,61,405
14	Working expenses per cent. of gross earnings - - -	41·12	41·01	68·74	62·89
15	Net earnings - - - - - - - Rs.	30,17,069	1,32,14,775	*18,57,021	†28,68,932
16	Net earnings per cent. on capital outlay - - - -	5·85	10·13	1·65	3·64
17	Net earnings per cent. on paid-up capital - - -	—	—	(d) 1·62	—
18	Passenger train-miles - - - - Miles	692,933	2,111,254	1,018,507	1,457,695
19	Goods train-miles - - - - - - „	937,325	4,644,200	1,375,954	1,819,925
20	Total train-miles - - - - - - „	1,630,258	6,755,454	2,394,461	3,277,620
21	Coaching earnings per passenger train-mile - - Rs.	2·89	2·94	2·60	2·81
22	Goods earnings per goods train-mile - - - „	2·69	3·35	2·30	1·84
23	Gross earnings per train-mile - - - - „	3·14	3·32	2·48	2·36
24	Working expenses per train-mile - - - „	1·29	1·36	1·71	1·48
25	Net earnings per train-mile - - - - „	1·85	1·96	0·77	0·88
26	Cost of train staff per train-mile - - - Annas	0·52	(b) 0·55	0·54	0·30
27	Average number of passengers in a passenger train - No.	233·90	242·79	190·48	248·54
28	Average distance travelled by a passenger - - - Miles	33·48	57·06	40·13	34·33
29	Average number of tons in a goods train - - Tons	91·08	96·86	55·53	47·84
30	Average distance over which a ton of goods was hauled Miles	126·94	261·81	118·21	47·73
31	Average number of vehicles (excluding brake-vans): In each passenger train - - - - - - No.	26·00	12·76	7·85	17·07
32	In each goods train - - - - - - „	28·00	23·60	21·82	15·00
33	In each mixed train { Passenger carriages - - „	23·00	12·03	6·97	10·92
	{ Goods vehicles - - - - „	24·00	9·09	11·33	10·93
34	Number of passengers carried one mile - - Unit-miles	162,078,517	512,591,395	*194,004,570	362,295,986
35	Number of tons of goods carried one mile - Ton-miles	85,376,457	449,848,645	*76,400,316	87,071,374
36	Average cost of hauling for one mile: One passenger unit - - - - - Pies	0·72	0·66	1·59	0·99
37	One ton of goods - - - - - „	2·41	2·86	6·22	5·79
38	Average sum received for carrying for one mile: One passenger unit - - - - - Pies	2·23	2·12	2·36	2·06
39	One ton of goods - - - - - „	5·67	6·64	7·96	7·38

(a) Excluding steamer service and suspense.
(b) Includes the Gaekwar's Mehsána Railway.
(c) Includes the Southern Mahratta Railway (Mysore section) and the Kolhápur Railway.
(d) Excludes the Kolhápur Railway.
(e) Includes the Pondicherry Railway.
(f) Information not furnished.

N.B.—For information given under progressive numbers 1 to 16, 18 to 25,

No. 17—*concluded.*

RAILWAYS during the Year ending the 31st December 1892—*concluded.*

STATE LINES WORKED BY THE STATE.			LINES OWNED AND WORKED BY NATIVE STATES.			Total and Average of Principal Metre Gauge Lines.	Progressive No.
XLIII.—EASTERN BENGAL (STATE)		XLIV. Burma (State).	LIII.—JODHPORE-BICKANEER.		LIV. Bhávnagar-Gondal-Junágarh-Porbandar.		
Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ Gauge) Branch.	Dacca Section.		Jodhpore Section.	Bickaneer Section.			
477·94	85·92	717·50	247·50	43·50	(*i*) 329·22	6,848·89	1
78·65	13·63	113·29	7·00	1·00	37·95	837·89	2
556·59	99·55	839·79	254·50	44·50	367·17	7,696·92	3
444·15	5·92	691·81	247·50	43·50	333·72	6,747·01	4
3,90,40,471	66,99,363	6,28,66,504	48,03,967	9,48,622	1,72,52,030	50,47,97,480	5
3,81,09,178	66,99,363	6,06,99,047	47,61,590	9,48,622	1,68,42,743	48,78,36,655	6
79,736	77,972	84,598	19,239	21,807	51,160	71,229	7
68,469	67,296	72,279	18,710	21,817	45,872	63,381	8
14,39,738	2,88,703	40,76,573	3,25,529	24,826	8,11,590	2,19,14,521	9
23,23,962	82,014	28,89,782	6,03,961	44,747	7,23,958	3,12,71,285	10
41,50,631	3,80,920	71,00,618	9,46,980	76,548	15,78,178	5,54,29,681	11
165	85	197	74	34	91	156	12
19,64,072	2,45,330	37,14,531	4,18,039	51,644	11,40,302	2,77,71,927	13
47·32	64·40	52·31	44·14	67·47	72·25	50·10	14
21,86,559	1,35,590	33,86,087	5,28,941	24,904	4,37,876	2,76,57,754	15
5·60	2·02	5·39	11·01	2·63	2·54	5·48	16
—	—	5·54	—	—	—	—	17
553,434	91,519	879,953	103,658	18,183	271,760	7,198,896	18
759,191	8,188	1,024,396	201,373	21,003	221,099	11,082,654	19
1,312,625	169,707	1,904,349	305,031	39,186	492,859	18,281,550	20
2·60	3·15	4·63	3·14	1·37	2·99	3·04	21
3·06	1·05	2·82	3·00	2·13	3·27	2·82	22
3·16	2·25	3·73	3·10	1·95	3·20	3·03	23
1·50	1·45	1·95	1·37	1·31	2·31	1·52	24
1·66	0·80	1·78	1·73	0·64	0·89	1·51	25
0·50	0·42	0·75	0·12	0·10	0·38	—	26
161·30	217·07	273·68	254·87	108·66	189·03	230·70	27
36·69	22·13	36·13	55·85	39·77	38·22	40·43	28
66·26	22·76	80·89	63·24	54·30	60·81	77·69	29
102·91	47·32	101·77	77·48	40·57	74·56	130·95	30
13·79	13·35	18·04	(*f*)	(*f*)	11·03	—	31
32·49	22·43	29·82			28·83	—	32
10·31	14·72	13·83	(*g*) 11·00	9·00	12·86	—	33
11·72	4·51	15·02	(*h*) 10·50	8·00	8·30	—	
89,329,150	19,865,946	240,830,931	26,419,177 *	1,975,715	51,370,905	1,660,753,292	34
50,303,364	1,779,379	82,858,559	12,734,894	1,140,522	13,416,002	860,959,512	35
1·04	1·04	1·07	(*f*)	(*f*)	1·89	—	36
4·43	4·43	5·07			7·97	—	37
2·73	2·60	3·11	2·09	2·09	2·84	—	38
8·87	8·85	6·70	9·11	7·53	10·34	—	39

(*g*) On branch line, 5·00.
(*h*) On branch line, 9·00.
(*i*) Excludes 4·50 miles of State mileage in dock estates and quarry lines constructed, and maintained by the States themselves.
* Approximate.
† Includes Rs. 15,431 on account of the Pondicherry Railway.

and 34 and 35, *see also* statements Nos. 24, 25, 26, 27, 29, 30, 39, and 28.

STATEMENT

Direct ANNUAL GAIN or LOSS to the

Year.	Guaranteed Railways (excluding East Indian, Eastern Bengal, Sind, Punjab and Delhi, Oudh and Rohilkhand, and South Indian Railways from 1872–73).				State Lines worked by the State, including up to 1876–77 Lines worked by Companies.			
	Capital withdrawn for Expenditure to end of each Year.	Net Traffic Receipts, less Moieties of Surplus Profits paid to Companies.	Guaranteed Interest.	Loss or Gain to the State. — or +	Capital expenditure.	Net Receipts.	Interest and Annuity.†	Loss or Gain to State. — or +
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1858–59	19,151,531	232,365	838,411	— 606,046	—	—	—	—
1859–60	26,322,995	403,057	1,199,929	— 796,872	—	—	—	—
1860–61	33,901,710	389,413	1,485,745	—1,096,332	—	—	—	—
1861–62	40,503,922	391,162	1,788,153	—1,396,991	—	—	—	—
1862–63	46,367,266	625,615	2,166,755	—1,541,140	—	—	—	—
1863–64	51,122,919	821,548	2,456,182	—1,634,634	—	—	—	—
1864–65	55,245,159	1,129,851	2,683,787	—1,553,936	—	—	—	—
1865–66	60,882,025	2,865,574	2,889,241	— 23,667	—	—	—	—
1866–67	68,179,728	2,347,085	3,031,087	— 684,002	107,195	—	—	—
1867–68	75,299,809	1,989,112	3,480,677	—1,491,565	107,789	—	14	— 14
1868–69	79,167,736	2,229,509	3,881,013	—1,651,504	671,908	—1,379	12,455	—13,834
1869–70	83,910,587	2,627,941	4,126,025	—1,498,084	866,845	— 790	29,180	—29,970
1870–71	87,686,857	2,556,707	4,341,609	—1,784,902	1,310,024	68	43,585	—43,517
1871–72	90,183,585	2,877,153	4,542,183	—1,665,030	1,956,019	—4,063	68,199	—72,262
1872–73	40,354,274	1,146,031	2,160,243	—1,014,212	22,817,477	64,258	1,224,027	—1,159,769
1873–74	39,402,681	1,218,075	2,185,593	— 967,518	26,681,359	367,256	1,348,812	— 981,556
1874–75	40,794,561	1,309,073	2,204,254	— 895,181	30,230,869	685,917	1,508,151	— 822,234
1875–76	40,531,949	1,490,240	2,263,668	— 773,428	34,666,155	980,964	1,679,140	— 698,176
1876–77	40,679,454	1,899,241	2,386,500	— 487,259	38,299,843	760,501	1,882,269	—1,121,768
1877–78	41,301,759	2,327,993	2,331,834	— 3,841	31,429,069	956,997	1,522,993	— 565,996
1878–79	41,682,705	1,619,109	2,473,255	— 854,146	33,178,146	805,422	1,693,388	— 887,966
1879–80	41,764,715	1,448,896	2,481,400	—1,032,504	36,073,275	968,613	1,780,734	— 812,121
1880–81	41,742,884	1,722,573	2,488,599	— 766,026	39,794,470	1,370,332	1,873,564	— 503,232
1881–82	42,075,110	2,343,565	2,496,263	— 152,698	41,033,885	1,120,266	2,000,574	— 880,308
1882–83	42,168,326	2,132,401	2,533,920	— 401,519	42,147,511	1,256,415	2,136,623	— 880,208
1883–84	42,629,697	2,137,094	2,539,530	— 402,436	44,364,124	1,360,863	2,155,010	— 794,147
1884–85	43,096,508	2,293,615	2,588,135	— 294,520	‡46,188,733	1,538,771	2,291,057	— 752,286
1885–86	43,682,117	2,503,229	2,761,684	— 258,455	§52,666,301	1,928,224	2,632,617	— 704,393
1886–87	43,529,450	2,662,601	2,908,441	— 245,840	54,208,728	1,797,583	2,951,299	—1,153,716
1887–88	43,837,158	2,494,404	3,007,228	— 512,824	52,208,186	1,542,736	3,152,209	—1,609,473
1888–89	44,343,227	2,742,916	3,105,916	— 363,000	‖50,454,417	1,829,123	3,342,520	—1,513,397
1889–90	44,628,363	2,521,976	3,084,675	— 562,699	49,816,296	2,322,253	3,298,929	— 976,676
1890–91	45,091,263	2,841,185	2,844,547	— 3,362	50,186,980	2,504,703	3,503,224	— 998,521
1891–92	45,137,155	2,770,064	3,069,430	— 299,366	52,403,827	2,750,978	3,414,305	— 663,327
1892–93 (revised estimate)	45,172,655	2,677,900	3,435,300	— 757,400	56,239,727	2,334,000	3,702,000	—1,368,000
TOTAL	—	65,788,273	94,261,212	—28,472,939	—	29,240,011	49,246,878	—20,006,867

* This sum is thus arrived at—

	£
(a) Capital of East Indian Railway at time of purchase	26,200,000
25 per cent. premium thereon	6,550,000
Debentures and debenture stock	4,450,000
Outlay subsequent to purchase Rx.	154,248
Total Rx.	37,354,248

(a) Of these amounts, 27,623,386*l.* will be redeemed by an annuity terminable in 1953, which annuity is entered in the column "Interest and Annuity."

† Interest on capital outlay calculated at 4 per cent., except on 1,000,000*l.* lent by His Highness the Maharajah Holkar for the construction of the Holkar State Railway, on which 4½ per cent. is paid by the State.

‡ Includes capital expenditure on Eastern Bengal Railway prior to purchase as under:—

	£
Share capital at time of purchase	2,255,480
Premium on ditto	1,136,437
Debentures and debenture stock	1,023,658
Total	4,415,575

§ Includes capital expenditure on the Sind, Punjab, and Delhi Railway prior to purchase as under:—

	£
Share capital at time of purchase	11,075,320
Premium on ditto	2,933,804
Total	14,009,124

NOTE.—The figures from 1872–73 include "Loss by exchange," and the results shown against State railways from 1880–81 and onwards include certain annually increasing payments towards sinking funds for redemption of capital.

No. 18.

State from Railway Outlay since 1858.

State Lines worked by Companies from 1876–77, excluding the East Indian Railway.				East Indian Railway.				Total Loss or Gain to State. — or +	Year.
Capital expended.	Net Receipts.	Interest and Annuity.¶	Loss or Gain to State. — or +	Capital expended.	Net Traffic Receipts, less Surplus paid to Share-holders.	Interest and Annuity.	Loss or Gain to State. — or +		
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
—	—	—	—	—	—	—	—	— 606,046	1858–59
—	—	—	—	—	—	—	—	— 796,872	1859–60
—	—	—	—	—	—	—	—	—1,096,332	1860–61
—	—	—	—	—	—	—	—	—1,396,991	1861–62
—	—	—	—	—	—	—	—	—1,541,140	1862–63
—	—	—	—	—	—	—	—	—1,634,634	1863–64
—	—	—	—	—	—	—	—	—1,553,936	1864–65
—	—	—	—	—	—	—	—	— 23,667	1865–66
—	—	—	—	—	—	—	—	— 684,002	1866–67
—	—	—	—	—	—	—	—	—1,491,579	1867–68
—	—	—	—	—	—	—	—	—1,665,338	1868–69
—	—	—	—	—	—	—	—	—1,528,054	1869–70
—	—	—	—	—	—	—	—	—1,828,419	1870–71
—	—	—	—	—	—	—	—	—1,737,292	1871–72
—	—	—	—	30,890,008	1,580,730	1,585,705	— 4,975	—2,178,956	1872–73
—	—	—	—	31,134,207	1,940,651	1,612,017	+328,634	—1,620,440	1873–74
—	—	—	—	30,502,139	1,791,475	1,620,092	+171,383	—1,546,032	1874–75
—	—	—	—	30,555,352	1,679,818	1,636,883	+ 42,935	—1,428,669	1875–76
—	—	—	—	30,572,988	2,248,876	1,740,742	+507,634	—1,101,393	1876–77
11,531,809	273,071	506,955	—233,884	30,730,968	2,456,326	1,714,209	+742,117	— 61,604	1877–78
13,765,833	245,155	584,862	—339,707	31,028,281	1,924,373	1,812,068	+112,305	—1,969,514	1878–79
15,924,767	288,193	673,088	—384,895	37,354,248*	2,545,291	1,803,282	+742,009	—1,487,511	1879–80
17,752,566	356,136	753,904	—397,768	37,772,683	2,399,791	1,661,493	+738,298	— 928,728	1880–81
19,744,184	656,674	830,981	—174,307	38,227,945	3,063,741	2,002,181	+1,061,560	— 145,753	1881–82
21,497,668	792,843	934,391	—141,548	38,376,142	2,531,943	2,062,359	+469,584	— 953,691	1882–83
24,013,045	996,263	1,062,300	— 66,037	38,609,440	3,002,620	2,052,418	+950,202	— 312,418	1883–84
30,906,070	939,546	1,141,687	—202,141	38,888,632	2,481,190	2,084,856	+396,334	— 852,613	1884–85
35,342,723	1,131,975	1,291,745	—159,770	39,136,150	2,821,318	2,207,459	+613,859	— 508,759	1885–86
42,695,731	1,276,032	1,545,714	—269,682	39,295,008	2,985,440	2,298,993	+686,447	— 982,791	1886–87
52,375,874	1,274,011	1,697,291	—423,280	39,353,295	2,940,636	2,370,534	+570,102	—1,975,475	1887–88
61,663,381	1,495,266	1,985,210	—489,944	39,349,684	2,781,172	2,505,173	+275,999	—2,090,342	1888–89
67,300,602	1,614,404	2,089,004	—474,600	39,487,123	2,791,493	2,380,914	+410,579	—1,603,396	1889–90
71,154,961	1,669,403	1,869,829	—200,426	39,472,891	2,943,932	2,200,442	+743,490	— 458,819	1890–91
73,406,663	2,117,247	2,283,084	—165,837	39,397,830	3,314,624	2,357,511	+957,113	— 171,417	1891–92
74,477,063	2,352,700	2,559,100	—206,400	40,187,230	3,290,300	2,617,600	+672,700	—1,659,100	1892–93 { revised estimate
—	17,478,919	21,809,145	—4,330,226	—	53,515,240	42,326,931	+11,188,309	—41,621,723	Total.

Includes the following amounts for advances, and repayments of advances, of interest:—

—	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93, Revised.	1893–94, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ances -	5,188	16,807	34,154	45,239	—	—	—	—	—	—	—	—	—
ayments	2,762	4,524	3,249	618	119	1,616	24,764	42,768	49,103	31,480	32,994	24,800	25,200
Net -	2,426	12,283	30,905	44,621	—119	—1,616	—24,764	—42,768	—49,103	—31,480	—32,994	—24,800	—25,200

Includes 19,356,049*l.* on account of purchase money of the Oudh and Rohilkhand Railway.

Includes the following amounts in connection with the acquisition of the South Indian Railway by the State.

	£
Debt created for redemption of share capital - - - - -	4,197,557
Less—Capital deposited by the new company - - - - -	1,000,000
	3,197,557
Debenture stock taken over - - - - - - - -	425,000
Debentures taken over - - - - - - - -	1,070,000
Total - -	4,692,557

Statement No. 19.

Guaranteed Interest.—Indian Railways.

Total Amount of Interest advanced to each of the under-mentioned Railway Companies to the 31st December 1892.

Serial Number.	Railway Company.	Interest advanced to the 31st December 1891.	Interest advanced during 1892.				Total.
			England.	India.	Interest charged on overdrawn Capital.(a)	Total.	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
XVIII.	Great Indian Peninsula - -	32,138,609 19 0	1,190,827 17 6	2,076 15 0	—	1,192,904 12 6	33,331,514 11 6
XIX.	Bombay, Baroda, and Central India -	11,175,529 8 10	410,479 13 4	269 9 2	—	410,749 2 6	11,586,278 11 4
XX.	Madras - - - - -	15,215,879 13 7	529,601 2 0	—	189 7 0	529,790 9 0	15,745,670 2 7
	Total - - -	58,530,019 1 5	2,130,908 12 10	2,346 4 2	189 7 0	2,133,444 4 0	60,663,463 5 5

(a) Interest on overdrawn capital is, for the year 1892, being charged in that year by transfer entry.

Statement showing approximately the Amount advanced on account of Guaranteed Interest to the under-mentioned Railway Companies to the 30th June 1892.

Serial Number.	Railway Company.	Total Amount advanced to the 31st December 1892. (b)	Aggregate of Net Revenue Balance for the several half years to the 30th June 1892.	Net Amount advanced.
		£	£	£
XVIII.	Great Indian Peninsula - -	33,331,515	29,785,388	3,546,127
XIX.	Bombay, Baroda, and Central India	11,586,278	9,694,132	1,892,146
XX.	Madras - - - -	15,745,670	7,652,945	8,092,725
	Total - - -	60,663,463	47,132,465	13,530,998

(b) Represents interest due up to the 30th June 1892 only, the interest for the half year ended the 31st December 1892 not being paid until the succeeding half year.

Note.—Rupees converted into sterling at the contract rate of exchange.

Statement No. 20.

Amount of Total Surplus Profits earned on Guaranteed Railways for Distribution between Government and Railway Companies to the 31st December 1892, inclusive.

Half-year ending.	* I. East Indian Railway.	XVIII. Great Indian Peninsula Railway.	XIX. Bombay, Baroda, and Central India Railway.	Eastern Bengal Railway.	Sind, Punjab, and Delhi Railway.	* South Indian Railway.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To end of 1879 - -	6,38,77,385	1,36,72,342	4,02,862	35,88,458	—	—	8,15,41,047
June 1880 - -	—	11,08,102	†	—	42,240	—	11,50,342
December 1880 - -	—	—	—	10,82,149	—	—	10,82,149
June 1881 - - -	—	36,90,753	17,28,545	48,153	—	—	54,67,451
December 1881 - -	—	13,614	—	16,33,789	—	—	16,47,403
June 1882 - - -	—	64,37,716	16,12,691	1,66,953	—	—	82,17,360
December 1882 - -	—	—	—	17,89,680	—	—	17,89,680
June 1883 - - -	—	66,52,396	22,03,353	4,95,556	—	—	93,51,305
December 1883 - -	—	—	86,214	5,04,829	—	—	5,91,043
June 1884 - - -	—	49,51,342	27,05,193	‡	—	—	76,56,535
December 1884 - -	—	—	—	—	—	—	—
June 1885 - - -	—	54,04,778	22,46,727	—	2,54,585	—	79,06,090
December 1885 - -	—	—	6,66,993	—	—	—	6,66,993
June 1886 - - -	—	66,37,691	27,31,549	—	‡	—	93,69,240
December 1886 - -	—	13,71,491	6,64,036	—	—	—	20,35,527
June 1887 - - -	—	82,13,411	25,76,695	—	—	—	1,07,90,106
December 1887 -	—	—	6,644	—	—	—	6,644
June 1888 - - -	—	79,11,414	22,65,611	—	—	—	1,01,77,025
December 1888 - -	—	7,78,571	2,64,174	—	—	—	10,42,745
June 1889 - - -	—	53,73,655	26,37,284	—	—	—	80,10,939
December 1889 - -	—	—	3,35,498	—	—	—	3,35,498
June 1890 - - -	—	62,09,943	26,12,555	—	—	73,969	88,96,467
December 1890 -	—	—	2,31,686	—	—	2,18,143	4,49,829
June 1891 - - -	—	1,03,78,016	31,79,971	—	—	—	1,35,57,987
December 1891 - -	—	—	4,32,725	—	—	—	4,32,725
June 1892 - - -	—	76,27,013	32,98,109	—	—	—	1,09,25,122
December 1892 - -	—	—	2,75,400	—	—	—	2,75,400
Total - -	6,38,77,385	9,64,32,248	3,31,64,515	93,09,567	2,96,825	2,92,112	20,33,72,652

* Surplus profits of the East Indian and South Indian Railways after transfer to the State are omitted from this statement.
† Surplus profits were earned by the Bombay, Baroda, and Central India Railway Company during the half-year, but no division took place owing to the special agreement that all surplus profits should be applied to the re-construction of the Nerbudda Bridge.
‡ The Eastern Bengal, and Sind, Punjab, and Delhi Railways were taken over by the State from the 1st July 1884 and the 1st January 1886 respectively, and are now worked under State management.

Statement No. 21.

Guaranteed Railways.

Note.—Rupees converted into sterling at the contract rates of exchange.

Year.	Capital expended to the 31st March.	Net Revenue for the Year ended the 31st December.	Guaranteed Interest for the Year ended the 31st December.	Interest in excess of Revenue.	Revenue in excess of Interest.
	£	£	£	£	£
1870 - -	83,910,587	2,846,600	4,344,113	1,497,513	—
1871 - -	87,686,857	2,686,260	4,544,764	1,858,504	—
1872 - -	90,183,585	2,869,223	4,603,853	1,734,630	—
1873 - -	90,660,830	3,185,069	4,613,573	1,428,504	—
1874 - -	91,353,883	3,956,071	4,651,088	695,017	—
1875 - -	92,441,794	3,576,514	4,641,979	1,065,465	—
1876 - -	93,392,600	4,442,430	4,658,947	216,517	—
1877 - -	94,108,059	6,117,226	4,662,635	—	1,454,591
1878 - -	95,430,863	5,002,028	4,708,134	—	293,894
1879 - -	96,444,666	5,062,188	4,748,233	—	313,955
1880* - -	65,907,288	2,662,213	3,263,179	600,966	—
1881 - -	66,349,320	3,110,824	3,272,651	161,827	—
1882 - -	67,021,755	3,319,439	3,279,407	—	40,032
1883 - -	67,431,448	3,542,973	3,289,439	—	253,534
1884 - -	68,769,369	3,207,313	3,243,015	35,702	—
1885† - -	66,658,570	3,505,142	3,191,169	—	313,973
1886‡ - -	56,814,758	3,378,242	2,702,701	—	675,541
1887 - -	57,046,325	3,326,485	2,725,445	—	601,040
1888 - -	57,694,898	3,433,689	2,688,848	—	744,841
1889§ - -	49,045,463	2,853,584	2,345,383	—	508,201
1890 - -	49,385,293	3,107,217	2,361,094	—	746,123
1891‖ - -	45,091,263	3,266,586	2,151,338	—	1,115,248
1892 - -	45,137,155	3,012,611	2,148,725	—	863,886

* East Indian Railway excluded from this and subsequent years.
† Eastern Bengal Railway ditto ditto.
‡ Sind, Punjab, and Delhi Railway ditto ditto.
§ Oudh and Rohilkhand Railway ditto ditto.
‖ South Indian Railway ditto ditto.

Statement No. 22.

Result of Working the Guaranteed Railways for the Year ending the 31st December 1892.

Serial Number.	Railway.	Net Revenue.	Guaranteed Interest.		Guaranteed Interest. Sterling converted at Contract Rate.	Guaranteed Interest Sterling converted at Average Rate of Exchange.	Contribution to Provident Fund.	Surplus for Division 3—(5+7).	Deficit at Contract Rates. (5—3).	Extra Dividend in excess of Guaranteed Interest received by Companies as Surplus Profits.		True Surplus or Deficit 3—(6+7).
										Rate per Cent. for Half Year ending the 30th June 1892.	Rate per Cent. for Half Year ending the 31st December 1892.	
1	2	3	4		5	6	7	8	9	10	11	12
			England.	India.								
		Rs.	£	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£ s. d.	£ s. d.	Rs.
XVIII.	Great Indian Peninsula	2,03,59,626	1,196,289	21,810	1,30,72,235	1,88,04,314	1,41,317	71,46,074	—	1 2 6	—	+14,13,995
XIX.	Bombay, Baroda, and Central India.	82,13,090	417,505	2,851	45,57,450	65,57,945	82,131	35,73,509	—	1 15 0	0 7 0*	+15,73,014
XX.	Madras - - -	42,92,133	532,481	2,066	58,10,956	83,62,369	—	—	15,18,823	—	—	−40,70,236
	Total - -	3,28,64,849	2,146,275	26,727	2,34,40,641	3,37,24,628	2,23,448	1,07,19,583	15,18,823	—	—	−10,83,227

* Estimated.

CHAPTER VIII.

DETAILS OF REVENUE EARNINGS AND EXPENDITURE.

Public Traffic.—The summary of principal commodities in Statement No. 23 on page 120 shows that the earnings from public traffic, tabulated under 34 heads, amounted in 1892 on the standard and metre gauge railways to Rs. 13,77,59,795. Of this Rs. 91,90,720 were due to coal, and this sum, being chiefly earned from coal carried for foreign railways, would for the most part form no source of profit if the lines were worked as one system. Of the balance (Rs. 12,85,69,075), six heads, which chiefly comprise country produce, viz., cotton (raw), grains, jute, oil-seeds, salt, and sugar, account for Rs. 7,94,01,925, or about 60 per cent. of the whole, leaving Rs. 5,83,57,870 as the earnings under the remaining 28 heads, of which about 40 per cent. are accounted for under coal, cotton piece-goods, and provisions.

2. *Grain and Seeds Traffic.*—Some interesting particulars of the grain and seeds traffic, which forms the most important item of freight on Indian railways, are given below.

The traffic in grain and seeds taken together showed a decrease, compared with the preceding year, of 885,903 tons, or 11·22 per cent., the actual figures being—

	Tons.
In 1891	7,894,595
In 1892	7,008,692

3. *Wheat Traffic.*—The quantities of wheat carried by the important exporting railways during the past seven years were as follows:—

Railways.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Great Indian Peninsula Railway	553,362	485,175	523,082	272,594	313,459	544,877	388,180
Bombay, Baroda, and Central India Railway	146,295	42,572	92,997	83,264	40,678	215,323	140,659
East Indian Railway	415,211	305,967	260,550	177,511	139,145	405,193	357,026
North-Western (State) Railway	249,829	130,714	298,602	422,870	438,507	716,152	344,958
Total	1,364,697	964,428	1,175,231	956,239	931,789	1,881,545	1,230,823

The exports of wheat from the three chief ports for the past 10 years are given in the following table, which also shows the per-centage of exports on the estimated out-turn of wheat in the financial year ending on the 31st March of the calendar year for which the export figures are given:—

Railways.	1883.	1884.	1885.	1886.	1887.	1888	1889.	1890.	1891.	1892.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Bombay	488,096	376,834	565,376	623,217	468,861	489,823	310,565	281,821	661,186	483,075
Calcutta	405,891	130,004	213,759	338,414	231,715	149,446	78,900	67,223	220,207	180,151
Kurrachee	217,348	193,000	325,981	179,857	35,621	153,479	348,727	332,508	524,809	263,376
Total	1,111,335	699,838	1,105,116	1,141,488	736,197	792,748	738,192	681,552	1,406,202	926,602
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Estimated out-turn of wheat in India, during each previous financial year, in tons	6,737,000	6,737,000	7,879,763	7,723,560	6,417,078	7,014,896	6,357,074	6,123,000	6,876,000	5,442,000
Per-centage of exports on out-turn	16·50	10·39	14·02	14·78	11·47	11·30	11·61	11·13	20·45	17·03

From this table it would appear that the exports during 1892 formed a larger proportion of the out-turn of the preceding harvest than in any previous year except 1891. It must, however, be remembered that the figures for the out-turn are only estimates, and cannot therefore pretend to accuracy.

4. *Principal Features of Working.*—The following paragraphs show the principal features in the working of the standard and metre gauge railways during the year 1892. Statements giving detailed statistics for these railways will be found on pages 120 to 145.

East Indian, including the Patna-Gya Railway (Standard Gauge).

5. The gross earnings amounted to Rs. 4,91,41,600 against Rs. 5,00,92,946 showing a decrease of Rs. 9,51,346, while the working expenses rose from Rs. 1,35,37,500 to Rs. 1,41,20,554, so that the net earnings fell off by Rs. 15,34,400.

The number of passengers carried increased by 41,080, but the average distance travelled having been shorter, the earnings decreased from Rs. 1,43,67,486 to Rs. 1,37,38,246 or by Rs. 6,29,240.

The tonnage of goods carried was 5,174,064 tons against 5,016,457 tons in 1891, and the earnings Rs. 3,28,49,097, against Rs. 3,32,28,053. The results for 1892 are somewhat better as regards earnings than would appear from the foregoing figures, as the figures for 1891 include a sum of Rs. 6,00,932, which represents additional charges realised by the company on account of freight on coal carried for state railways from January 1889 to September 1891.

The chief fluctuations in the goods traffic occurred under "coal and coke for the public," the reason for which has been explained in the foregoing paragraph; "grains" also showed a large increase, viz., Rs. 3,77,699, chiefly owing to a rise in the traffic in gram, which was principally due to the demand for shipment from Calcutta to coast ports and Burma.

Bengal-Nágpur Railway (Standard Gauge).

6. The mean mileage worked during 1892 was 831·58 miles against 810·82 miles in the previous year. The increase was due to the Jharsuguda-Goilkera and Birsinghpur-Biláspur sections having been worked for only a portion of 1891.

The gross earnings increased from Rs. 54,57,356 to Rs. 60,83,562 and the working expenses from Rs. 27,72,904 to Rs. 30,75,396. The net earnings amounted to Rs. 30,08,166, or Rs. 3,23,714 more than in the previous year.

The number of passengers carried and the earnings therefrom amounted to 1,960,975 and Rs. 9,89,345, against 1,554,803 and Rs. 8,20,449 respectively. There was an improvement of 410,844 in number carried and of Rs. 1,73,805 in the fourth or lowest class passenger traffic, due to the line having been open throughout during the year, and to the reduction in fare from 2½ to 2 pies per mile since October 1891.

The tonnage of goods carried rose from 1,103,060 tons to 1,207,671 tons, and the earnings from Rs. 39,96,661 to Rs. 45,61,506.

The principal fluctuations under "general merchandise" occurred in the traffic in coal, cotton (raw), grains, oils, spices, and oil seeds. The increase of 38,175 tons and of Rs. 54,034 in the coal traffic was due to larger despatches from the Sanctoria branch. The increase under cotton (raw) of 1,846 tons and of Rs. 52,271, occurred in despatches from Hinganghát and the Berars to Cawnpore and other places in the North-Western Provinces *viâ* Nágpur and Katni.

The quantity of grains carried fell off by 31,712 tons, due to the failure of the wheat crop and to smaller demands for shipment. There was, however, an increase in earnings of Rs. 92,544 owing to a larger quantity of rice having been carried for the famine-stricken districts in Madras, which gave a long lead over the railway.

The traffic in oils showed an increase of 18,048 tons and of Rs. 96,589 owing to the carriage of larger quantities of kerosene oil from Howrah and Budge Budge to stations on the railway.

The increase of 1,515 tons and of Rs. 65,020 in spices was due to an improvement in the traffic in chillies from Bengal.

There was a decrease of 22,688 tons and of Rs. 85,965 in oil seeds owing chiefly to the failure of crops in the Nágpur, Chhattísgarh, and other districts.

The sundry earnings showed a decrease of Rs. 1,14,867, due to a special credit in 1891 of Rs. 1,49,528 on account of arrear charges for interest and depreciation of rolling stock lent to construction in previous years.

Of the increase of Rs. 3,02,492 in the working expenses, Rs. 1,43,376 occurred under "maintenance of way, works, and stations"; Rs. 1,12,245 under "locomotive expenses," and Rs. 81,016 under "traffic expenses."

The increase under "maintenance of way, works, and stations" was due to a write-back of Rs. 2,00,462 on account of engineering establishment charges of previous years which had been credited to this head in 1891.

The remaining increases were due to the working of the Asansol-Chakardharpore section having been taken over from the East Indian Railway Company, and to the adjustment of arrear charges on account of the Asansol and Katni joint stations.

Indian Midland Railway System (Standard Gauge).

7. The gross earnings of the Indian Midland Railway, including the Bhopal-Itársi Railway, for the year 1892, amounted to Rs. 50,78,521, and the working expenses to Rs. 31,29,981, against Rs. 47,53,675 and Rs. 31,79,741 respectively in the previous year, the net earnings being Rs. 19,48,540 against Rs. 15,73,934.

The number of passengers carried was 1,729,937, against 1,559,635, the earnings therefrom amounting to Rs. 17,54,491, against Rs. 16,02,901. A religious festival for Hindoos, which occurred in March 1892, partly accounts for the increased passenger earnings.

The weight of goods lifted was 622,282 tons, and the earnings therefrom amounted to Rs. 28,65,714, against 570,793 tons and Rs. 26,87,909 in 1891. The increase in the tonnage lifted and in the earnings was chiefly due to a heavier wheat traffic during the first half of 1892.

An additional out-agency was opened on the 1st of December 1892 at Hatta, 72 miles from Saugor station.

North-Western (State) Railway System (Standard Gauge).

8. The mean mileage of the North-Western (State) Railway and branches, including the Jammu and Kashmir Railway, Native State section, worked during 1892 was 2,444·28 miles, against 2,395·45 miles in the previous year, the increase being due to the opening of 28·41 miles from Kila Abdulla to Chaman on the 1st January 1892, and of 36 miles from Kundián to Mári on the 15th March 1892.

The mean mileage worked during 1892 was divided as under :—

	Miles.
Commercial section (main line and branches) - - -	1,606·86
Military section (Sind-Pishin and Sind-Sagar Railways, including the Khusálgarh branch) - - -	837·42
	2,444·28

The Amritsar-Pathánkot Railway was worked as a leased line up to the 31st March 1892, after which date it was transferred from Provincial to Imperial, and absorbed into the North-Western Railway system.

The year under review was not financially favourable as compared with 1891, which was an exceptionally prosperous year. The earnings amounted to Rs. 2,64,35,665 in 1892, against Rs. 3,24,66,096 in the preceding year, showing a decrease of Rs. 60,30,431 ; but the decrease compared with 1890, which may be regarded as a normal year, was only Rs. 8,51,156. The working expenses* were less by Rs. 33,76,664 and the net earnings by Rs. 26,53,766.

The number of passengers carried was more by 216,907, but the earnings fell off by Rs. 2,72,457 ; the increase in number carried with decreased earnings is accounted for by the average distance travelled by passengers having been greater in 1891.

The coaching traffic of 1891 was exceptionally good owing to the great Kumbha fair, which was held at Hardwar in April 1891. The decrease in earnings for 1892 is attributable to a sickly season, a bad harvest, and to general slackness of trade in the provinces served by the railway. The stoppage in March 1892 on account of cholera of the Mahawarni fair at Hardwar, from which a much larger traffic than from the Kumbha fair of 1891 was anticipated, also partly accounted for the decrease.

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* Excluding rent of leased lines.

The tonnage of goods carried was less by 586,052 tons and the earnings by Rs. 54,92,445, due chiefly to the failure of the wheat crops and to dull English markets, which caused a diminution of exports from this country. The breaches in line by floods also to some extent affected the flow of traffic.

The principal fluctuations in working expenses were decreases of Rs. 21,43,087, Rs. 4,11,693, and Rs. 9,01,714 under "Maintenance of way, works, and stations," "Locomotive expenses," and "Carriage and wagon expenses," and an increase of Rs. 85,556 under "Traffic expenses."

The decrease under "Maintenance of way, works, and stations" was principally due to smaller charges on maintenance and renewals of permanent way owing chiefly to the late arrival of material for renewals from England. The restoration of flood damages cost Rs. 8,35,919.

The decrease under "Locomotive expenses" occurred under "Fuel," Rs. 2,94,544, and "Carriage of revenue stores," Rs. 1,04,420. The decrease in the "Carriage and wagon expenses" mainly occurred under "Repairs and renewals of vehicles," Rs. 8,20,715, the number of vehicles renewed in 1892 having been 32 coaching and 93 goods against 17 coaching and 544 goods in the preceding year.

The increase in "Traffic expenses" was chiefly due to extra staff engaged for the Kundián-Mári branch and the Chaman extension which were opened for traffic during the year.

Through Booking to and from Europe.—The following statement compares the North-Western (State) Railway earnings from passengers and parcels traffic in connection with the through booking arrangements to and from Europe during the years 1891 and 1892:—

	Previous Year.		1892.	
	No. or Weight.	Amount.	No. or Weight.	Amount.
FROM INDIA TO ENGLAND:		Rs.		Rs.
First-class passengers	227	12,433	165	9,337
Second-class „	28	811	32	923
Third-class „	17	179	2	17
Luggage	Tons 4·653	841	Tons 5·162	835
Parcels	„ 3·946	799	„ 4·189	789
Total	—	15,063	—	11,901
FROM ENGLAND TO INDIA:		Rs.		Rs.
First-class passengers	118	6,621	114	6,678
Second-class „	18	536	13	368
Third-class „	6	58	5	54
Luggage	Tons 9·190	1,211	Tons 14·846	2,147
Parcels	„ 1·126	233	„ 0·918	*195
Total	—	8,659	—	9,442

It will be noticed that there was a decrease in the passenger traffic chiefly owing to a falling off in the number of first class passengers to England. The principal stations booking to England were Lahore, Ráwalpindi, Umballa, Pesháwar, Delhi, Pathánkot, Siálkot, Meean Meer, and Saháranpur, while the principal stations to which passengers were booked from England were Lahore, Ráwalpindi, Meean Meer, Pesháwar, Jhelum, Umballa, and Pathánkot. The reduction in the through parcels rate from 8 annas to 4 annas per lb., which came into force from the 15th April 1890, does not appear to have had any stimulating effect on this traffic.

* Exclusive of an adjustment of bookings of the previous year.

The following table exhibits the capital outlay and revenue transactions for the commercial and military sections of this railway separately for 1892 :—

	Commercial Section.	Military Section.	Total.
	Rs.	Rs.	Rs.
Total capital outlay on open line, including steam-boat and suspense	30,36,53,334	12,13,82,153	42,50,35,487
	Miles.	Miles.	Miles.
Mean mileage worked	1,606·86	837·42	2,444·28
Train mileage	6,698,414	1,219,699	7,918,113
	Rs.	Rs.	Rs.
Gross earnings	2,34,00,232	30,35,433	2,64,35,665
Working expenses	1,30,05,934	39,78,771	1,69,84,705
Net earnings	1,03,94,298	—9,43,338	94,50,960
Per-centage of working expenses to gross earnings	55·58	131.08	64·25
Per-centage of net earnings on total capital outlay, including suspense.	3·42	—0·78	2·22

Hyderabad-Umarkot Railway (Standard Gauge).

9. The section from Gidu Bandar to Shadipalli, a distance of 58·91 miles, was opened for traffic on the 18th August 1892. The mean mileage worked during the year was 21·90 miles.

The gross earnings amounted to Rs. 33,206 and the working expenses to Rs. 35,155, showing a loss of Rs. 1,949.

The number of passengers carried was 91,200 and the tonnage of goods lifted 8,684 tons. The earnings were Rs. 18,098 and Rs. 13,641 respectively.

The line is worked by the North Western (State) Railway at 45 per cent. on the gross receipts plus actual maintenance charges.

Oudh and Rohilkhand (State) Railway (Standard Gauge).

10. The gross earnings amounted to Rs. 85,42,837 against Rs. 85,64,209 in 1891, or a decrease of Rs. 21,372, while the working expenses fell from Rs. 36,21,751 to Rs. 35,26,507, resulting in an increase of Rs. 73,872 in the net earnings of the year.

Notwithstanding the circumstance that the Mahawarni fair at Hardwar in March 1892 had to be stopped owing to an outbreak of cholera, there was an increase of 89,844 in the number of passengers carried. This was mainly due to the National Congress held at Allahabad in December 1892 and to the Kartikie bathing fair which took place during the second half of the year. The earnings from the carriage of passengers, however, fell off by Rs. 86,869, due partly to the shorter distance travelled by 3rd class passengers, and partly to refunds made to passengers who were booked and not permitted to proceed to Hardwar during the fair.

The tonnage of goods carried rose from 1,136,467 tons to 1,228,088 tons, and the earnings from Rs. 42,75,549 to Rs. 44,12,793. The principal increases of 74,788 tons and of Rs. 3,21,186 and of 12,235 tons and Rs. 63,475 occurred in the traffic in sugar and oil-seeds, and were due to a strong demand for shipment of seeds to Europe and to last year's crop of sugarcane having been a large one and the demand for undrained sugar keen.

The large decrease of 28,334 tons and of Rs. 2,02,426 in the traffic in coal and coke carried for the public and foreign railways was due to the fact that coal booked principally for the North Western (State) Railway from Bengal to the Punjab has been diverted from the Moghal Sarai-Saháranpur route over the Oudh and Rohilkhand (State) Railway to the Moghal Sarai-Ghaziabad route over the East Indian Railway. The traffic in grains also showed a decrease of 54,538 tons and of Rs. 1,57,427.

The principal fluctuations in the working expenses were increased charges on maintenance and renewal of permanent-way amounting to Rs. 1,40,676, heavy renewals having been carried out during the year, and the cost of material having been higher in consequence of the fall in the rate of exchange.

The locomotive expenses were less by Rs. 1,66,499, due chiefly to the payment to the East Indian Railway during 1891 of arrear freight charges on coal, and to a reduction in the same year in the rate for the carriage of revenue stores.

During the year 1892 the mail train engines and rolling stock were equipped with the automatic vacuum brake.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

11. The gross earnings fell from Rs. 1,26,75,440, to Rs. 1,15,56,445, or by Rs. 11,18,995; but as the working expenses were less by Rs. 8,20,621, the net earnings showed a decrease of Rs. 2,98,374 only, having fallen from Rs. 65,32,101 to to Rs. 62,33,727.

In the tables in this report the results of working the following sections of the Eastern Bengal (State) Railway system are shown separately :—

Standard gauge section.

Northern and Behar (metre gauge) sections, including the Kaunia-Dharlla (2′ 6″ gauge) branch.

Dacca (metre gauge) section.

The decrease in the number of passengers carried and in the earnings therefrom amounted to 263,291 and Rs. 4,36,483 respectively. This was principally due to the large number of pilgrims who travelled during the Ardhodya Joge festival in February 1891, and partly to the Manipur expedition in April and May of the same year.

The tonnage of goods carried fell from 1,296,663 tons to 1,258,264 tons, and the earnings from Rs. 70,30,390 to Rs. 65,89,652.

The jute traffic showed a decrease of 14,893 tons carried and of Rs. 2,40,195 in the earnings, due to deficient crops. The traffic in grains, excluding rice, also fell off by 50,609 tons and Rs. 1,74,066, owing to scanty rainfall.

Noticeable increases occurred in the traffic in cotton piece-goods, kerosene oil, metals, tea, and tobacco. In cotton piece-goods, the increase in quantity was 3,791 tons, and in the earnings Rs. 49,701, due to large despatches from Calcutta and the Port Trust Railway stations to Northern Bengal, Pubna, and the Mánikganj services, and to the River Steam Navigation Company's service to Assam *viâ* Goalundo. In kerosene oil there was an increase of Rs. 27,409, due to despatches from Budge-Budge having increased owing to the carriage by boat of this commodity having been prohibited within certain limits of the port of Calcutta. The increase of 8,754 tons and of Rs. 59,291 under metals was attributable to the despatches from Calcutta, Chitpore, and the Port Trust Railway to Kooshtea, Jalpáiguri, and Mogalhát stations, and to stations on the Darjeeling-Himalayan Railway. The increases in the quantity of tea and tobacco carried and in the earnings therefrom were 3,763 tons and Rs. 31,052 and 2,441 tons and Rs. 27,009 respectively. The former was due to the improvement in the consignments from Jalpáiguri, Cachar, Darjeeling-Himalayan Railway, and the River Steam Navigation Company's service *viâ* Goalundo to Calcutta and the Port Trust Railway, and the latter to larger despatches from Rungpore, Kaunia, and Domár, owing to the markets at Rangoon and Moulmein having been favourable.

The principal decrease in the working expenses, viz., Rs. 8,27,107, occurred under "Maintenance of way, works, and stations," and was chiefly due to less expenditure on maintenance and renewal of permanent-way and on repairs of bridges, &c.; the expenditure on the latter account was abnormal in 1891, as the cost of heavy repairs to the banks and bridges on the Behar section damaged by the flood of 1890, and the construction of a siding from Chota-Bakla level-crossing to Dowlutdia was charged off in that year. The decrease was also partly due to the cost of general superintendence and repairs of stations and buildings on the Northern section having been heavier in the first half of 1891.

Bengal Central Railway (Standard Gauge).

12. The gross earnings fell from Rs. 8,11,666 to Rs. 7,69,347. The working expenses amounted to Rs. 4,56,444 against Rs. 4,83,930, and the net earnings to Rs. 3,12,903 against Rs. 3,27,736.

There was an improvement of 45,141 in the number of passengers carried, but a decrease of Rs. 41,726 in earnings. The increase in the number carried with decreased earnings was due to the average distance travelled by passengers having been less in 1892, while the decrease in earnings is also accounted for by the fact that in 1891 there was an exceptional passenger traffic on the occasion of the Ardhodya Joge bathing festival.

The tonnage of goods carried was less by 4,203 tons, but the earnings increased by Rs. 2,086 due to longer leads in 1892.

The decrease in the working expenses was partly due to the decrease in the earnings, the line being worked by the Eastern Bengal (State) Railway at a fixed per-centage on gross earnings, and partly to the expenditure on the maintenance of the line having been less by Rs. 13,421.

Great Indian Peninsula Railway System (Standard Gauge).

13. The gross earnings amounted to Rs. 4,06,65,627 against Rs. 4,52,55,333 in 1891, and the working expenses* to Rs. 2,00,05,341 against Rs. 2,15,07,244. The net earnings showed a decrease of Rs. 30,87,803, having fallen from Rs. 2,37,48,089 to Rs. 2,06,60,286.

The number of passengers carried increased by 75,075, while the earnings therefrom decreased by Rs. 62,673. The decrease in earnings with an increase in number carried was due to longer leads in 1891.

The earnings from "Other coaching" traffic fell off by Rs. 1,66,418, due chiefly to opium being now carried by goods trains instead of by passenger trains as parcels, and to smaller receipts from the carriage of military horses and mules.

The weight of goods carried and the earnings therefrom showed a falling off of 246,091 tons and of Rs. 44,17,852 respectively.

The large decrease under "General merchandise" occurred principally in the traffic in wheat and other food-grains, linseed and tilseed, provisions, sugar, oils, and cotton piece-goods, and was accounted for generally by the abnormally heavy traffic of the preceding year which was occasioned by demands from Europe. A decrease of over two lakhs in the conveyance of coal and coke for revenue is attributable to a reductiou in the rate of carriage and to a falling off in train mileage.

The decrease in the working expenses occurred chiefly under "Maintenance of way, works, and stations," "Locomotive expenses," and "Carriage and waggon expenses." The decrease under "Maintenance of way, works, and stations" was due to less material having been used owing to a shorter length of line having been renewed, to decrease in the average rates at which rails, tie-bars, pot-sleepers, &c., were issued, and to large credits for stores returned. That under "Locomotive expenses" was caused by the low average issue rates of both English and Indian coal, by less overtime consequent on decreased train-mileage, by large credits for old materials, and by less coal carried for revenue at reduced rates. The decrease under "Carriage and waggon expenses" was caused by smaller issues for repairs and renewals of vehicles than in the previous year.

The traffic expenses were practically the same as in 1891, notwithstanding the fact that the traffic was considerably less in 1892. This was due to additional staff, &c., required for new crossing stations opened during the year, and to increases in the staff at Wadi Bandar, Poona, and other junctions.

Bombay, Baroda, and Central India Railway (Standard Gauge).

14. The gross earnings increased from Rs. 1,41,37,769 in 1891 to Rs. 1,42,44,478, or by Rs. 1,06,709; but as the working expenses† were more by Rs. 2,00,870, the net earnings showed a decrease of Rs. 94,161, having fallen from Rs. 82,25,120 to Rs. 81,30,959.

The increase in the number of passengers carried and in the earnings therefrom amounted to Rs. 2,41,504 and Rs. 1,04,311 respectively, chiefly due to an improvement in the second and third class passenger traffic.

The tonnage of goods carried rose from 1,396,645 tons to 1,429,718 tons, but the earnings decreased from Rs. 93,74,364 to Rs. 92,99,145, or by Rs. 75,219.

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* Includes contributions to the provident fund and expenditure incurred direct by the State on leased lines, but excludes rent paid for the lease of these lines.

† Including contribution to the provident fund.

The decrease in earnings with an increase in the tonnage carried was due to longer average leads in 1891. The decrease in earnings was principally due to a falling off in the wheat traffic.

The principal fluctuations in working expenses were decreases of Rs. 67,618 and Rs. 64,038 under "Maintenance of way, works and stations" and "Locomotive expenses" respectively, and increases under "Carriage and waggon expenses," "General charges," and "Special and Miscellaneous expenditure" of Rs. 1,82,812, Rs. 69,672 and Rs. 78,311 respectively.

The decrease under "Maintenance of way, works and stations" was due to smaller outlay on renewals of rails, and to the expenditure on flood damages having been heavier in 1891, and that under "Locomotive expenses" partly to a smaller quantity of coal having been consumed consequent on the decrease in the train-mileage run, and partly to its cost having been lower. There was also a credit of Rs. 17,000 on account of ten tank waggons transferred to capital.

The increase in the "carriage and waggon expenses" was due to heavier repairs to coaching and goods vehicles and to the unfavourable rate of exchange, while that under "General charges" was due to the commission and stamp charges and exchange charges thereon paid in England in January 1892 in connection with a fresh issue of debentures. The increased charges for inspection of material during the second half of 1892 and the unfavourable rate of exchange also accounted for the increase under "General charges."

Under "Special and miscellaneous expenditure" the increase was partly due to heavier payments for compensation claims for goods damaged, and partly to special payments made for personal injuries; also to a contribution of Rs. 12,000 having been made towards the educational fund.

Madras Railway (Standard Gauge).

15. The gross earnings for the year 1892 were in excess of those of the previous year by Rs. 2,79,981. The working expenses showed a decrease of Rs. 105,621, so that the net earnings were better by Rs. 3,85,603, having risen from Rs. 39,06,530 to Rs. 42,92,133.

The number of passengers carried amounted to 9,053,062, and the earnings therefrom to Rs. 32,35,161 against 8,553,214 and Rs. 31,13,195 in the previous year. The passenger traffic of 1892 shows the largest number ever carried in one year on this railway.

The tonnage of goods fell from 1,179,236 to 1,120,273, while the earnings rose from Rs. 55,38,684 to Rs. 56,90,712. The increased earnings with a decrease in the tonnage carried is probably accounted for by the introduction of terminal charges on all merchandise traffic. These charges at the rate of 4 pies per maund at each end for local traffic and at the Madras railway end for foreign traffic were in operation from the 1st January 1892.

The principal fluctuations in the working expenses were an increase of Rs. 1,46,592 under "Maintenance of way, works and stations" and a decrease of Rs. 2,53,128 under "Locomotive expenses."

The former was principally due to the increased expenditure on account of loss by exchange, to which Rs. 93,848 of the increase is attributable, and partly to heavier renewals. The decrease in the "Locomotive expenses" is accounted for by the charge for eight new engines having been included in the accounts for 1891.

The Nizam's Guaranteed State Railway System (Standard Gauge).

16. The gross earnings of the system, including the Bezváda extension railway, during 1892 amounted to Rs. 27,80,641 against Rs. 27,76,437, and the working expenses* to Rs. 14,28,072 against Rs. 14,89, 878. The net earnings were better by Rs. 66,010. having risen from Rs. 12,86,559 to Rs. 13,52,569.

The number of passengers carried was more by 68,439 and the earnings by Rs. 18,722.

The tonnage of goods carried fell off by 57,004 tons and the earnings by Rs. 32,189. The traffic in grains and metals showed increases of 3,384 tons and of Rs. 29,812 and

* Excludes rent paid by the Nizam's Guaranteed State Railways Company for the lease of the Bezváda extension railway and amount charged to the Bezváda extension railway for hire of rolling-stock, but includes expenditure incurred direct by the State on that line.

of 3,986 tons and of Rs. 40,239 respectively, while that in oilseeds and provisions showed decreases of 8,428 tons and of Rs. 46,279 and of 909 tons and of Rs. 25,177 respectively.

The decrease in the working expenses was principally due to the expenditure under "Maintenance of way, works and stations" and "Locomotive expenses" having been less by Rs, 49,001 and Rs. 40,820 respectively.

The Gaekwar's Petlád Railway (Standard Gauge).

17. The gross earnings rose from Rs. 59,113 to Rs. 61,242 and the working expenses from Rs. 22,767 to Rs, 26,485. The net earnings thus showed a decrease of Rs. 1,589 having fallen from Rs. 36,346 to Rs. 34,757.

Rájpura-Bhátinda Railway (Standard Gauge).

18. The gross earnings amounted to Rs. 5,64,055 against Rs. 7,19,859 and the working expenses to Rs. 3,10,229 against Rs. 3,95,922, resulting in a decrease in the net earnings of Rs. 70,113. The increase in the number of passengers carried and in the earnings therefrom amounted to 35,542 and Rs. 10,770 respectively.

The tonnage of goods carried fell from 165,019 tons to 118,390 tons and the earnings from Rs. 4,03,904 to Rs 2,40,601. The decrease was due chiefly to the traffic in grains having been abnormally large in the previous year.

The line is worked by the North Western (State) Railway on a fixed percentage on the gross earnings.

Bengal and North-Western Railway System (Metre Gauge).

19. The mean mileage worked during 1892 was 754·16 miles against 717 miles in the previous year. The increase was due to the extensions from Colonelganj to Gogra Ghât of the Company's section and from Bairagnia to Dheng of the Tirhoot section having been opened for traffic from the 1st February and the 1st March 1892 respectively, and to the Chupra-Revelganj and Gonda-Colonelganj branches of the Company's section and the Sitamarhi-Dheng branch of the Tirhoot section having been worked for a part of 1891 only.

The gross earnings of the combined system increased from Rs. 49,66,189 in 1891 to Rs. 51,23,939, or by Rs. 1,57,750; but as the working expenses were more by Rs. 1,18,523, the net earnings showed an improvement of only Rs. 39,228, having risen from Rs. 29,77,841 to Rs. 30,17,069.

Taking the two sections separately, the results of working during the years 1891 and 1892 compare as under :—

	Gross Earnings.		Working Expenses.		Net Earnings.	
	1891.	1892.	1891.	1892.	1891.	1892.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Company's section - - -	24,76,910	29,39,077	8,52,917	12,37,823	16,23,993	17,01,254
Tirhoot section - - -	24,89,279	21,84,862	11,35,431	8,69,047	13,53,848	13,15,815

The increase in the gross earnings occurred on the Company's section, where it amounted to Rs. 4,62,167. There was a decrease of Rs. 3,04,417 on the Tirhoot section.

The decrease in the number of passengers carried and the increase in the earnings therefrom amounted to 37,187 and Rs. 5,999 respectively. The decrease in the number carried was caused by the scarcity in Tirhoot, and the improvement in the earnings was due to an increase in the number of return journey tickets.

The tonnage of goods carried rose from 665,741 to 672,558 and the earnings from Rs. 23,57,102 to Rs. 25,20,555. The increase occurred wholly on the Company's section.

The noticeable increases under "General merchandise" occurred in the traffic in grains, oilseeds, sugar, and tobacco.

The increases in the earnings from the carriage of grains and oilseeds, amounting to Rs. 1,04,955 and Rs. 44,512 respectively, were due to longer leads on the Company's section, while the decreases of 8,263 and 4,625 tons respectively in the tonnage carried are ascribed to defective crops. Owing to favourable harvests and a brisk trade, the traffic in sugar and tobacco showed increases of Rs. 31,883 and Rs. 23,050 in earnings and of 7,217 and 4,569 tons in the quantities carried respectively.

The decreases in the "General merchandise" traffic, which are of minor importance, were spread over several commodities.

The principal variations in the working expenses were increases of Rs. 51,965 under "Maintenance of way, works, and stations," Rs. 48,399 under "Traffic expenses," and Rs. 70,223 under "Special and miscellaneous expenditure," and a decrease of Rs. 61,865 under "Steam-boat service."

The increase under "Maintenance of way, works, and stations" was chiefly due to large renewals of sleepers on the Company's section and to large renewals of rails on the Tirhoot section, also to charges for establishment on the Tirhoot section having been previously debited against capital.

The increase in the "Traffic expenses" was due to a large debit for stationery and to arrear charges paid to the East Indian Railway for transhipment of goods at Digha, and to the opening of the Bahramghât branch.

The decrease under "Steam-boat service" and the increase under "Special and miscellaneous expenditure" were principally due to the working expenses of the Ajodhya, Bahramghât, and Revelganj ferries having been shown under the former head in 1891, and under the latter head in the year under review.

Rajputana-Malwa Railway (Metre Gauge).

20. The gross earnings increased from Rs. 2,17,89,570 in 1891 to Rs. 2,24,00,454, or by Rs. 6,10,184; and as the working expenses were less by Rs. 2,86,826, the net earnings showed an improvement of Rs. 8,97,710, having risen from Rs. 1,23,17,065 to Rs. 1,32,14,775.

The number of passengers carried fell from 9,627,626 to 8,982,782, the earnings therefrom were, however, more by Rs. 41,727. The increase in earnings with a decrease in the number carried was due to the passengers having travelled longer distances in the year under review.

The tonnage of goods carried rose from 1,596,700 tons to 1,718,250 tons, and the earnings from Rs. 1,52,52,527 to Rs. 1,55,67,082.

The principal increases under "General merchandise" occurred in the traffic in oilseeds, 40,545 tons and Rs. 4,25,968; sugar, 11,387 tons and Rs. 1,55,461; provisions, 8,445 tons and Rs. 86,460; and salt, 4,657 tons and Rs. 65,772. The traffic in grains increased by 31,503 tons, but the earnings fell off by Rs. 3,38,243.

The decrease in the working expenses was principally due to less expenditure on wheels and axle-changing operations, and to a smaller number of vehicles having been repaired and renewed.

Southern Mahratta Railway System (Metre Gauge).

21. The mean mileage worked during 1892 was 1,384·95 miles against 1,361·31 miles in the previous year, the increase having been due to the opening of the Yesvantpur-Dodballapur section, 19·93 miles, on the 15th December 1892, and to the following openings in 1891:

Miraj to Kolhápur, 29·07 miles, opened on 21st April 1891.
Mysore to Nanjangúd, 15·25 miles, opened on 1st December 1891.

The gross earnings fell from Rs. 61,43,473 in 1891 to Rs. 59,41,076; and as the working expenses* (given approximately for 1892) rose from Rs. 40,69,915 to Rs. 40,84,055, the net earnings showed a decrease of Rs. 2,16,537.

The increase in the number of passengers carried and in the earnings therefrom amounted to 307,347 and Rs. 9,957 respectively. The comparatively small improvement in earnings was due to a recent reduction in the 3rd class fares.

The tonnage of goods carried fell from 752,365 tons to 646,293 tons,† and the earnings from Rs. 33,44,378 to Rs. 31,67,504.

* Includes contribution to the provident fund.
† Approximate.

The noticeable increases under "General merchandise" occurred in the traffic in oils, 5,082 tons and Rs. 24,953; provisions, 12,412 tons and Rs. 1,08,293; salt, 8,416 tons and Rs. 36,686; spices, 2,856 tons and Rs. 44,318.

The importations of kerosene oil are steadily increasing. The increase in the traffic in provisions was due to the large business in cocoa-nuts in the first half of 1892 and to good crops. The ready market for Portuguese salt increased the imports *viâ* the frontier in the second half of 1892. The increase in the traffic in spices was due to improved bookings of chillies and betel-nuts from Guntúr and Byádgi.

Large decreases appear in the traffic in cotton (raw) 24,829 tons and Rs. 1,70,106; oilseeds, 14,235 tons and Rs. 84,800; sugar, 3,273 tons and Rs. 29,998. These were due to deficient rainfall during 1891–92 and the consequent failure of the crops.

Under "Military stores" there was an increase of 1,563 tons and of Rs. 34,331, principally due to larger bookings from Belgaum to Bellary in the first half of 1892, and from *viâ* Poona to Belgaum and Bellary in the second half of the year.

South Indian Railway System (Metre Gauge).

22. There was an increase of 203·85 miles in the mean mileage worked during 1892, due to the Pákala-Váyalpád, Váyalpád-Dharmavaram, and Dharmavaram-Guntakal sections having been opened for traffic during the year. The first section was opened on the 1st January 1892 and the latter two on 1st March for goods traffic only, and for passenger traffic on 20th March and 1st June 1892 respectively. The increase in the mean mileage worked was also due to the Tiruvannámalai-Tirupati section having been worked during a portion only of 1891.

The gross earnings increased from Rs. 70,56,862, in 1891 to Rs. 77,30,337, or by Rs. 6,73,475; and as the working expenses were more by Rs. 2,54,273 only, the net earnings showed an improvement of Rs. 4,19,201, having risen from Rs. 24,49,731 to Rs. 28,68,932.

The increase in the number of passengers carried and in the earnings therefrom amounted to 868,914 and Rs. 3,52,387 respectively. This improvement is attributable to the increase in the mean mileage worked, to the occurrence of certain native festivals, and to the general development of the passenger traffic throughout the line.

The tonnage of goods lifted amounted to 1,824,217 tons against 1,623,060 tons, showing an increase of 201,157 tons. The earnings rose from Rs. 32,31,034 to Rs. 33,47,720.

The noticeable fluctuations under "General merchandise" occurred in the traffic in dyes and tans, grains, metals, oils, salt, oilseeds, stone and lime, provisions, and "All other articles of merchandise."

The increase of 2,277 tons and of Rs. 11,298 in dyes and tans, which occurred during the latter part of the year, was principally in avaram bark from stations on the Pákala-Dharmavaram section to Madras and other stations.

The quantity of grain carried was less by 737 tons, but there was an increase in the earnings of Rs. 26,310. This was due to a decrease in the traffic from the Tanjore district and to the requirements of the Madura and Tinnevelly districts having been met by supplies from Madras, South Arcot, Nellore, Trichinopoly, and stations on the Madras Railway *viâ* Erode, which gave a longer lead.

In metals the decrease in weight of 1,032 tons and the increase in earnings of Rs. 8,234 was due to a longer lead in railway materials for the Dharmavaram-Mysore frontier section.

The improvement of 890 tons and of Rs. 10,202 in oils was in the traffic in kerosene oil from Madras to the south, which gave a longer lead, and was to some extent due to the low market rate in Madras.

The increase in the salt traffic of 2,044 tons and of Rs. 19,982 was from Nellore and Vencatachellum Chatram to the Pákala-Dharmavaram section and from Tuticorin to Trichinopoly.

Under oil-seeds the decrease of 22,097 tons in the weight carried was due to the failure of crops, while the increase of Rs. 2,972 in the earnings was caused by a larger traffic in ground-nuts

Owing to a decrease in the quantity of stone carried from the Pallávaram quarries to Madras for the harbour works, the traffic under the head of stone and lime fell off by 65,245 tons and Rs. 43,039.

The principal fluctuations in the working expenses were a decrease of Rs. 2,09,119 under "Maintenance of way, works, and stations" and increases of Rs. 1,42,624, Rs. 1,08,780, Rs. 1,20,174, and Rs. 84,662 under "Locomotive expenses," "Carriage and waggon expenses," "Traffic expenses," and "General charges" respectively. The decrease under "Maintenance of way, works, and stations" was mainly due to a shorter length having been renewed with 50 lbs. rails and to the abnormal amount debited to loss on stores in 1891 on account of unserviceable broad and metre gauge material. The increase in the "Locomotive expenses" was owing to five new locomotive engines having been received to replace unserviceable ones. The increase in the "Carriage and waggon expenses" was chiefly under repairs and renewals, the stock having reached an age when heavy repairs and renewals are necessary. The increases under "Traffic expenses" and "General charges" were distributed over several items.

Burma (State) Railway System (Metre Gauge).

23. The mean mileage worked during 1892 was 691 · 81 miles against 583 · 38 miles in the previous year. The mean mileage worked in both years includes the open sections of the Mu Valley State Railway. The increase was principally due to the opening for goods traffic on the 4th April 1892 of 100 miles of the Mu Valley State Railway from Shwebo to Wuntho, and partly to the Sagaing-Shwebo section, 55½ miles, and the Myohaung branch, 6 miles, having been open for traffic during a portion only of 1891.

The gross earnings increased from Rs. 58,55,197 to Rs. 71,00,618, or by Rs. 12,45,421; but as the working expenses were more by Rs. 2,30,726, the net earnings showed an improvement of Rs. 10,14,695 only. These figures would probably have been more favourable had the line between Shwebo and Wuntho been opened for passenger as well as for goods traffic.

The number of passengers carried was 6,665,624 against 5,540,347 in the previous year, the earnings being Rs. 38,98,887 against Rs. 32,24,931 respectively, showing an increase for the year under review of 1,125,277 in number and Rs. 6,73,956 in earnings, which was chiefly due to the expansion of traffic and to the increased demand for labourers from Upper Burma owing to the increased area of paddy under cultivation; also to the continued scarcity in Upper Burma leading to abnormal movements of Burmans towards Lower Burma.

The tonnage of goods rose from 677,040 tons to 814,156 tons, and the earnings therefrom from Rs. 23,54,622 to Rs. 28,89,782, showing an increase of 137,116 tons and of Rs. 5,35,160.

In the traffic in grains there was an increase in the earnings of Rs. 2,47,109, chiefly due to husked rice having been carried in abnormal quantities throughout the year to meet the scarcity prevailing in Upper Burma. There was an increase of Rs. 61,430 in cutch, principally due to the expansion of trade and to the necessity for bringing this commodity from more distant places as the forests near Rangoon become exhausted. Under the head of "Railway wooden sleepers" there is an apparent decrease of Rs. 20,651, mainly due to the fact that the wooden sleepers for export were registered during 1891 under the head of "Railway wooden sleepers," while in 1892 they were registered under the head of "Timber wrought." There was an increase of Rs. 50,742 under "Timber wrought," due partly to the fact above explained, and partly to increase in trade. Salt showed an increase of Rs. 4,492.

The steamer service between Amarapura and Sagaing shores, which was opened on the 22nd of February 1892, yielded a revenue of Rs. 18,236, of which Rs. 10,017 were derived from passengers and Rs. 8,053 from general merchandise. On the 12th April the ferry was opened for the crossing of loaded goods vehicles, the daily average number of vehicles crossed being 10.

The principal fluctuations in the working expenses were increases of Rs. 1,19,342 under "Locomotive expenses," Rs. 1,24,995 under "Traffic expenses," and Rs. 53,677 under "Steam-boat service," and a decrease of Rs. 1,10,958 under "Maintenance of way, works, and stations."

The increases under the first two heads were due to the increase in the mean mileage worked, and that under "Steam-boat service" represents the expenditure on the ferry service between Amarapura and Sagaing shores opened during the year. The decrease under "Maintenance of way, works, and stations" was principally due to rails and sleepers for renewals having been drawn out of stores at the end of the previous year, and to a large credit during the year under review for second-hand rails returned to stores.

Deoghur Railway (Metre Gauge).

24. The gross earnings fell from Rs. 31,165 to Rs. 26,964, whilst the working expenses were more by Rs. 1,521 ; the net earnings thus showed a decrease of Rs. 5,722, having fallen from Rs. 15,429 to Rs. 9,707.

The number of passengers carried and the earnings therefrom was less by 24,740 and Rs. 3,015 respectively. The decrease was chiefly due to fewer pilgrims having visited the shrine at Deoghur.

The tonnage of goods carried decreased from 9,190 tons to 6,064 tons, and the earnings from Rs. 2,659 to Rs. 1,597.

Rohilkund and Kumaon Railway System (Metre Gauge).

25. The mean mileage worked during the year was 252 · 30 miles against 223 · 63 miles in the previous year, the increase being due to the Gola Gokaran Náth-Pilibhit section having been open for traffic during a portion only of 1891.

The gross earnings amounted to Rs. 11,16,484 against Rs. 8,80,153, the working expenses to Rs. 6,43,741 against Rs. 5,46,267, and the net earnings to Rs. 4,72,743 against Rs. 3,33,886.

The increase in the number of passengers carried and in the earnings therefrom amounted to 188,810 and Rs. 84,015 respectively.

The tonnage of goods carried showed an improvement of 66,773* tons and of Rs. 1,23,767 in the earnings. The principal increases were under grains, 7,484 tons and Rs. 15,332; oil-seeds, 4,199 tons and Rs. 11,624; sugar, 17,416 tons and Rs. 45,376; and timber, 17,689 tons and Rs. 25,223.

The principal increases in the working expenses were Rs. 19,727 and Rs. 27,961 under "Traffic expenses" and "General charges" respectively.

Dibru-Sadiya Railway (Metre Gauge).

26. The gross earnings increased from Rs. 4,98,682 to Rs. 5,13,213, or by Rs. 14,531, but, owing to the working expenses having been more by Rs. 21,338, the net earnings showed a decrease of Rs. 6,807.

The decrease in the net earnings was principally due to a reduction from Rs. 1-7-3 to Rs. 1-5-0 per ton in the rate for the carriage of coal. The quantity of coal carried, however, rose from 148,485 tons in 1891 to 156,820 tons in 1892. The increase in the working expenses was chiefly due to heavy repairs to the line, engines, &c., consequent on the increased traffic and train mileage.

The number of passengers carried was 106,157 against 91,858, and the earnings therefrom Rs. 68,990 against Rs. 59,560. The improvement was due to a general development of passenger traffic.

The tonnage of goods carried rose from 178,510 tons to 213,030 tons, and the earnings from Rs. 3,97,802 to Rs. 4,01,179, due to a general increase of traffic.

The noticeable increases under "General merchandise" occurred in the traffic in metals and timber, the increase in the quantity carried and the earnings being 616 tons and Rs. 4,522 and 3,364 tons and Rs. 6,746 respectively. The increase in metals was due to the carriage of machinery, &c., carried for tea gardens and for the Assam Railways and Trading Company's petroleum and colliery works. The increase in the timber traffic was due to increased demands for timber from the saw-mills.

The Gaekwar's Mehsána Railway (Metre Gauge).

27. The mean mileage worked during 1892 was 92 · 63 miles against 75 · 68 miles in the previous year, the increase being due to the Mehsána-Viramgám and Mehsána-Pátan branches having been worked for a portion only of 1891.

The gross earnings increased from Rs. 1,94,247 to Rs. 2,58,963 and the working expenses from Rs. 88,446 to Rs. 1,05,958. The net earnings showed an improvement of Rs. 47,204, having risen from Rs. 1,05,801 to Rs. 1,53,005.

The increase in number of passengers carried and the earnings therefrom amounted to 106,099 and Rs. 29,346 respectively, due to the entire line having been open for traffic during the year under review.

The tonnage of goods carried rose from 83,354 tons to 98,936 tons and the earnings from Rs. 99,860 to Rs. 1,31,820.

* Through goods traffic passing over the two sections has been reckoned twice over.

Jodhpore-Bickaneer Railway (Metre Gauge).

28. *Jodhpore Section.*—The mean mileage worked during the year was 247·50 miles against 172·92 miles in the previous year, the increase being due to the extension from Jodhpore to the Bickaneer frontier having been open for traffic during a portion only of 1891.

The gross earnings amounted to Rs. 9,46,980 against Rs. 6,12,839, the working expenses to Rs. 4,18,039 against Rs. 2,78,475, and the net earnings to Rs. 5,28,941 against Rs. 3,34,364.

The number of passengers carried increased by 76,784, and the earnings therefrom by Rs. 79,605.

The tonnage of goods carried also improved by 19,389 tons and the earnings by Rs. 2,32,103.

Bickaneer Section.—The mean mileage worked increased from 2 · 74 miles to 43 · 50 miles owing to the section having been opened for traffic for 22 days only in 1891.

The gross earnings amounted to Rs. 76,548 against Rs. 5,139, the working expenses to Rs. 51,644 against Rs. 2,415, and the net earnings to Rs. 24,904 against Rs. 2,724.

The increase in the number of passengers carried and in the earnings therefrom amounted to 46,992 and Rs. 20,164 respectively.

The tonnage of goods carried increased by 25,291 tons and Rs. 41,396.

The increase in the earnings and working expenses of both sections was generally due to the extension of the line to Bickaneer.

Bhávnagar-Gondal-Junágarh-Porbandar Railway (Metre Gauge).

29. The gross earnings rose from Rs. 14,77,263 to Rs. 15,78,178, or by Rs. 1,00,915, but, owing to an increase of Rs. 1,38,825 in the working expenses, the net earnings showed a decrease of Rs. 37,910.

The number of passengers increased from 1,311,177 to 1,344,175, but there was a decrease of Rs. 10,513 in the earnings therefrom. The increase in number carried was partly due to large numbers of pilgrims having visited Palitana, and to the year under review having been auspicious for marriages. The decrease in the earnings was due to the average distance travelled by passengers having been greater in 1891.

The tonnage of goods carried rose from 156,219 to 180,339 and the earnings from Rs. 6,26,142 to Rs. 7,23,958. This increase was due to ordinary fluctuations in trade.

The increase in the working expenses was principally due to special renewals of sleepers on the Bhávnagar and Gondal sections.

West of India Portuguese Railway (Metre Gauge).

30. The gross earnings decreased from Rs. 5,44,014 to Rs. 3,74,681, and the working expenses from Rs. 4,22,431 to Rs. 3,63,574. The net earnings fell from Rs. 1,21,583 to Rs. 11,107, or by Rs. 1,10,476.

The number of passengers carried and the earnings therefrom showed decreases of 17,994 and Rs. 3,126 respectively.

The tonnage of goods carried decreased from 110,160 tons to 74,192 tons and the earnings from Rs. 3,36,614 to Rs. 2,15,359.

The decrease under "General merchandise" occurred chiefly in the traffic in grains, 24,806 tons and Rs. 79,367; cotton (raw), 12,557 tons and Rs. 48,402; and oil-seeds, 4,572 tons and Rs. 15,116.

Statement No. 23.

Summary of the Principal Commodities carried, and the Receipts therefrom, on the Standard and Metre Gauge Railways during the Year 1892, as compared with the previous Year (details given in Appendix G.).

Classification Number.	Description of Commodity.	Quantity.		Receipts.		Quantity.		Receipts.	
		Previous Year	1892.	Previous Year.	1892.	Increase.	Decrease.	Increase.	Decrease.
		Tons	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal and coke for the public and foreign railways.	2,702,633	2,881,697	1,00,73,317	91,90,720	179,064	—	—	8,82,597
II.	Cotton, raw	569,981	520,574	98,77,520	91,45,352	—	49,407	—	7,32,168
III.	Cotton, twist and yarn	84,429	89,403	13,52,756	14,03,293	4,974	—	50,537	—
IV.	Cotton piece-goods	303,737	306,318	62,94,649	62,74,068	2,581	—	—	20,581
V.	Drugs and chemicals	49,056	45,965	6,87,787	6,54,299	—	3,091	—	33,488
VI.	Dyes and tans	147,033	168,618	16,94,202	19,26,459	21,585	—	2,32,257	—
VII.	Grains	6,266,245	5,423,431	4,47,57,773	3,70,60,353	—	842,814	—	77,07,420
VIII.	Hides and skins	122,555	134,642	14,33,305	16,42,227	12,087	—	2,08,922	—
IX.	Horns	20,350	14,563	1,22,501	1,15,508	—	5,787	—	6,993
X.	Jute	595,390	555,379	53,40,463	48,35,701	—	40,011	—	5,04,762
XI.	Lac	31,822	23,139	3,42,219	2,69,417	—	8,683	—	72,802
XII.	Leather, manufactured	11,762	11,390	2,18,065	2,09,788	—	372	—	8,277
XIII.	Liquors	59,540	67,473	7,90,290	8,41,752	7,933	—	51,462	—
XIV.	Metals	377,865	395,022	46,53,566	47,25,946	17,157	—	72,380	—
XIV (A).	Military stores	69,333	67,641	14,56,216	16,18,789	—	1,692	1,62,573	—
XV.	Oils	225,009	272,751	23,91,264	24,79,350	47,742	—	88,086	—
XVI.	Oil-seeds	1,628,350	1,585,261	1,23,74,079	1,22,59,954	—	43,089	—	3,14,125
XVII.	Opium	18,798	18,378	4,94,315	4,96,403	—	420	2,088	—
XVIII.	Paper and paste-board	13,189	14,449	2,25,425	2,47,053	1,260	—	21,628	—
XIX.	Provisions	616,244	632,571	66,10,239	65,08,077	16,327	—	—	1,02,162
XX.	Railway plant and rolling-stock carried for foreign railways.	139,293	140,594	8,67,326	10,14,633	1,301	—	1,47,307	—
XXI.	Salt	1,325,985	1,357,498	81,68,515	82,71,211	31,513	—	1,02,696	—
XXII.	Saltpetre	52,598	61,428	4,35,793	4,99,417	8,830	—	63,624	—
XXIII.	Silk, raw	3,014	2,830	37,967	61,640	—	184	—	6,327
XXIV.	Silk piece-goods	922	882	25,416	23,499	—	40	—	1,917
XXV.	Spices	101,072	104,370	12,89,722	13,56,356	3,298	—	66,634	—
XXVI.	Sugar	29,159	1,070.950	71,75,465	78,39,354	141,791	—	6,63,889	—
XXVII.	Stone and lime	896,004	679,920	18,59,506	16,49,306	—	216,084	—	2,10,200
XXVIII.	Tea	37,631	40,616	7,75,449	7,91,365	2,935	—	15,916	—
XXIX.	Timber	603,450	655,108	23,07,116	24,90,047	51,658	—	1,82,931	—
XXX.	Tobacco	154,106	171,987	14,66,359	16,21,678	17,881	—	1,55,319	—
XXXI.	Umbrellas	913	1,060	23,772	27,887	147	—	4,115	—
XXXII.	Wool	36,504	35,988	9,69,798	9,07,975	—	516	—	61,823
XXXIII.	All other articles of merchandise.	1,357,000	1,322,145	91,48,427	93,10,918	—	34,855	1,62,491	—
	Total	19,551,022	18,874,041	14,59,70,582	13,77,59,795	—	676,981	—	82,10,787

Statement No. 24.

Mileage of Railways open for Traffic on the 31st December 1892, and the Mean Mileage worked during the Year.

Serial Number.	Railway.	Mileage open (Home Line only).					Mean Mileage worked, including Foreign Lines worked over.
		Laid with Two or more Tracks.	Laid with Single Track.	Total.	Total Length of Sidings.	Total Length of Single Track, including Sidings.	
	Standard Gauge.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	State Lines worked by Companies.						
I.	East Indian	474·25	1,136·02	1,610·27	413·29	2,497·81	(a) 1,627·69
II.	Bengal-Nágpur	—	831·58	831·58	100·65	932·23	831·58
III.	Indian Midland	—	677·35	677·35	86·63	763·98	(b) 753·78
IV.	Bhopal-Itársi (British section)	—	13·00	13·00	1·68	14·68	(c) (13·00)
VI.	Wardha Coal	—	44·88	44·88	6·04	50·92	(d) (44·88)
VII.	Dhond-Manmád	—	145·44	145·44	14·21	159·65	(d) (145·44)
VIII.	Bezváda Extension	—	21·47	21·47	4·35	25·82	(e) (21·47)
	Total	474·25	2,869·74	3,343·99	626·85	4,445·09	3,213·05
	State Lines worked by the State.						
IX.	North-Western (State)	41·26	2,386·12	(f) 2,427·38	(g) 496·48	2,965·12	(h) 2,444·28
X.	Hyderabad-Umarkot	—	58·91	58·91	3·26	62·17	21·90
XI.	Oudh and Rohilkhand (State)	—	692·55	692·55	105·52	798·07	692·55
XII.	Eastern Bengal (State)	51·48	197·01	248·49	95·86	395·83	248·72
XIII.	Bengal Central	—	125·01	125·01	20·08	145·09	125·01
XIV.	Calcutta Port Commissioners'	(i) 5·18	1·04	6·22	4·94	20·43	6·22
	Total	97·92	3,460·64	3,558·56	726·14	4,386·71	3,538·68
	Lines worked by Guaranteed Companies.						
XVIII.	Great Indian Peninsula	461·92	824·85	1,286·77	240·66	1,989·35	(j) 1,490·81
XIX.	Bombay, Baroda, and Central India.	60·11	400·79	460·90	103·09	624·10	460·90
XX.	Madras	42·41	796·82	839·23	128·34	1,009·98	839·26
	Total	564·44	2,022·46	2,586·90	472·09	3,623·43	2,790·97
	Assisted Companies.						
XXI.	Delhi-Umballu-Kalka	—	161·40	161·40	16·77	178·17	161·40
XXII.	Tarkessur	—	22·23	22·23	2·82	25·05	22·23
	Total	—	183·63	183·63	19·59	203·22	183·63

(a) Includes 1 mile of the Rajputana-Malwa Railway and 23·24 miles of the Eastern Bengal (State) Railway worked over.

(b) Includes IV. and XXV.; also 15·30 miles of the East Indian Railway, 2·89 miles of the Rajputana-Malwa Railway, and 1·00 mile of the Oudh and Rohilkhand (State) Railway, and 0·13 mile of the Great Indian Peninsula Railway.

(c) Included with III.

(d) Included with XVIII.

(e) Included with XXVI.

(f) Excludes portion of the old Quetta loop (98·68 miles) which is under reconstruction on a new alignment, but includes 6·13 miles (Mean Meer chord and Ferozepore cantonment to Hussainiwala) used for military traffic only.

(g) Excludes the sidings of the old Quetta loop (16·55 miles), —*vide* remark (f).

(h) Includes XXX.; also 13 miles of the East Indian Railway, Ghaziabad to Delhi, and 3·47 miles of the Chenab Weir branch worked over, but excludes 6·13 miles used for military traffic only,—*vide* remark (f).

(i) Of this length 2·29 miles are double, 2·21 miles treble, 0·27 mile quadruple, 0·30 mile quintuple, and 0·11 mile sextuple.

(j) Includes VI., VII., XXIII., and XXIV.

N.B.—The mean mileages shown within brackets are not included in the totals.

STATEMENT No. 24—*continued.*

MILEAGE of RAILWAYS open for TRAFFIC on the 31st December 1892, and the MEAN MILEAGE worked during the Year—*cont.*

Serial Number.	Railway.	Mileage open (Home Line only). Laid with Two or more Tracks.	Laid with Single Track.	Total.	Total Length of Sidings.	Total Length of Single Track, including Sidings.	Mean Mileage worked, including Foreign Lines worked over.
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
XXIII.	Khámgaon	—	7·55	7·55	0·87	8·42	(*a*) (7·55)
XXIV.	Amráoti	—	5·44	5·44	0·65	6·09	(*a*) (5·44)
XXV.	Bhopal-Itársi (Native State section).	—	44·11	44·11	7·21	51·32	(*b*) (44·11)
XXVI.	The Nizam's Guaranteed State	—	329·20	329·20	33·17	362·37	(*c*) 353·77
XXVII.	The Gaekwar's Petlád	—	13·35	13·35	1·77	15·12	13·35
	Total	—	399·65	399·65	43·67	443·32	367·12
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.						
XXIX.	Rájpura-Bhátinda	—	107·94	107·94	14·11	122·05	107·94
XXX.	Jammu and Kashmir (Native State section).	—	15·92	15·92	4·61	20·53	(*d*) (15·92)
	Total	—	123·86	123·86	18·72	142·58	107·94
	Total Standard Guage	1,136·61	9,059·98	10,196·59	1,907·06	13,244·35	10,201·39
	METRE GAUGE. STATE LINES WORKED BY COMPANIES.						
XXXIII.	Bengal and North-Western—Tirhoot Section	—	341·80	341·80	49·74	391·54	754·16
	Company's Section	—	414·50	414·50	44·00	458·50	
XXXIV.	Rohilkhund-Kumaon (Lucknow-Bareilly section).	—	198·38	198·38	25·43	223·81	(*e*) (198·38)
XXXV.	Rajputana-Malwa	1·14	1,672·88	1,674·02	236·37	1,911·53	1,674·02
XXXVI.	Southern Mahratta	—	1,043·70	1,043·70	105·61	1,149·31	(*f*) 1,384·95
XXXVIII.	Southern Mahratta (Mysore section).	—	331·18	331·18	27·84	359·02	(*g*) (312·18)
XXXIX.	South Indian	—	1,105·19	1,105·19	119·31	1,224·50	(*h*) 1,087·28
	Total	1·14	5,107·63	5,108·77	608·30	5,718·21	4,900·41
	STATE LINES WORKED BY THE STATE.						
XLIII.	Eastern Bengal (State)—Northern and Behar sections, including the Kaunia-Dharlla (2′ 6″ gauge) branch.	—	477·94	477·94	78·65	556·59	444·15
	Dacca section	—	85·92	85·92	13·63	99·55	85·92
XLIV.	Burma (State)	9·00	708·50	717·50	113·29	839·79	691·81
	Total	9·00	1,272·36	1,281·36	205·57	1,495·93	1,221·88
	ASSISTED COMPANIES.						
XLVI.	Deoghur	—	4·79	4·79	0·62	5·41	4·79
XLVII.	Rohilkhund and Kumaon (Company's section).	—	53.92	53·92	4·59	58·51	(*i*) 252·30
XLIX.	Dibru-Sadiya	—	77·50	77·50	8·88	86·38	77·50
	Total	—	136·21	136·21	14·09	150·30	334·59

(*a*) Included with XVIII.
(*b*) Included with III.
(*c*) Includes VIII. and 3·10 miles worked over twice by each train.
(*d*) Included with IX.
(*e*) Included with XLVII.
(*f*) Includes XXXVIII. and LII.
(*g*) Included with XXXVI.
(*h*) Includes LVI.
(*i*) Includes XXXIV.

N.B.—The mean mileages shown within brackets are not included in the totals.

Statement No. 24—*concluded.*

Mileage of Railways open for Traffic on the 31st December 1892, and the Mean Mileage worked during the Year—*concluded.*

Serial Number.	Railway.	Mileage open (Home Line only).					Mean Mileage worked, including Foreign Lines worked over.
		Laid with Two or more Tracks.	Laid with Single Track.	Total.	Total Length of Sidings.	Total Length of Single Track, including Sidings.	
	Lines owned by Native States and worked by Companies.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
LI.	The Gaekwar's Mehsána	—	92·63	92·63	11·46	104·09	92·63
LII.	Kolhápur	—	29·07	29·07	1·70	30·77	(*a*) (29·07)
	Total	—	121·70	121·70	13·16	134·86	92·63
	Lines owned and worked by Native States.						
LIII.	Jodhpore-Bickaneer—Jodhpore section	—	247·50	247·50	7·00	254·50	247·50
	Bickaneer section	—	43·50	43·50	1·00	44·50	43·50
LIV.	Bhávnagar - Gondal - Junágarh - Porbandar.	—	(*b*) 329·22	329·22	37·95	367·17	338·72
	Total	—	620·22	620·22	45·95	666·17	624·72
	Foreign Lines.						
LV.	West of India Portuguese	—	51·00	51·00	11·85	62·85	51·00
LVI.	Pondicherry	—	7·85	7·85	1·80	9·65	(*c*) (7·85)
	Total	—	58·85	58·85	13·65	72·50	51·00
	Total Metre Gauge	10·14	7,316·97	7,327·11	900·72	8,237·97	7,225·23
	Special Gauges.						
	State Lines worked by the State.						
	Nalháti (4′ 0″)	—	—	—	—	—	(*d*) 6·78
LVII.	Jorhát, (2′ 0″)	—	28·20	28·20	1·80	30·00	26·66
	Assisted Company.						
LVIII.	Darjeeling-Himalayan (2′ 0″)	—	51·00	51·00	2·50	53·50	51·00
	Line owned by Native State and worked by Company.						
LIX.	The Gaekwar's Dabhoi (2′ 6″)	—	71·66	71·66	4·75	76·41	71·66
	Line owned and worked by Native State.						
LXI.	Morvi (2′ 6″)	—	94·00	94·00	4·00	98·00	94·00
	Total Special Gauges	—	244·86	244·86	13·05	257·91	250·10
	Total of all Railways	1,146·75	16,621·81	17,768·56	2,820·83	21,740·23	17,676·72

(*a*) Included with XXXVI.
(*b*) Excludes 4·50 miles of dock estates and quarry lines constructed and maintained by the States themselves.
(*c*) Included with XXXIX.
(*d*) From 1st January to 31st March 1892.

N.B.—The mean mileages shown within brackets are not included in the totals.

Statement No. 25.

Capital Outlay on open lines of Railway on the 31st December 1892 and the Average Cost per Mile.

Serial No.	Railway.	Length of Line open on the 31st December 1892. (From Statement No. 24 pages 121–23).	Total Length of Single Track, including Sidings, on the 31st December 1892.	Capital Outlay on Open Line to the 31st December 1892, on final Heads (exclusive of Steam-boat Service and Suspense.)	Outlay on Steam-boat Service to the 31st December 1892.	Average Cost exclusive of Steamboat Service and Suspense.		Total Capital Outlay on Open Line to the 31st December 1892, including Steam-boat Service and Suspense (*see also* Statement No. 17.)
						Per Mile open.	Per Mile of Single Track, including Sidings.	
	Standard Gauge.							
	State Lines worked by Companies.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.
I.	East Indian	1,610·27	2,497·81	35,81,27,912	5,48,639	2,22,401	1,43,377	36,40,41,117
II.	Bengal-Nágpur	831·58	932·23	9,02,86,954	—	1,08,573	96,851	9,42,32,846
III.	Indian Midland	677·35	763·98	8,40,51,885	—	1,24,089	1,10,018	8,65,79,005
IV.	Bhopal-Itársi (British Section)	13·00	14·68	17,27,868	—	1,32,913	1,17,702	17,46,208
VI.	Wardha Coal	44·88	50·92	49,87,689	—	1,11,134	97,951	49,87,689
VII.	Dhond-Manmád	145·44	159·65	1,10,71,284	—	76,123	69,347	1,10,73,028
VIII.	Bezváda Extension	21·47	25·82	14,17,674	—	66,030	54,906	14,17,674
	Total	3,343·99	4,445·09	55,16,71,266	5,48,639	1,64,974	1,24,108	56,40,77,567
	State Lines worked by the State.							
IX.	North Western (State)	(*a*) 2,427·38	2,965·12	40,93,23,694	44,18,578	(*b*) 1,62,040	(*c*) 1,32,883	42,50,35,487
X.	Hyderabad-Umarkot	58·91	62·17	15,92,063	25,334	27,025	25,608	16,31,818
XI.	Oudh and Rohilkhand (State)	692·55	798·07	9,06,20,467	—	1,30,850	1,13,550	(*d*) 9,24,54,234
XII.	Eastern Bengal (State)	248·49	395·83	5,51,34,197	19,75,360	2,21,877	1,39,288	5,91,26,309
XIII.	Bengal Central	125·01	145·09	99,69,368	—	79,749	68,712	1,00,65,783
XIV.	Calcutta Port Commissioners'	6·22	20·43	57,83,466	—	(*e*) 16,52,419	(*f*)	57,83,466
	Total	3,558·56	4,386·71	57,24,23,255	64,19,272	1,56,634	1,26,440	59,40,97,097
	Lines worked by Guaranteed Companies.							
XVIII.	Great Indian Peninsula	1,286·77	1,989·35	27,21,77,576	—	2,11,520	1,36,817	(*d*) 27,72,17,255
XIX.	Bombay, Baroda, and Central India (*g*)	460·90	624·10	9,37,77,980	—	2,03,467	1,50,261	(*d*) 9,63,37,140
XX.	Madras	839·23	1,009·98	11,69,03,761	—	1,39,300	1,15,749	11,97,71,836
	Total	2,586·90	3,623·43	48,28,59,317	—	1,86,656	1,33,260	49,33,26,231
	Assisted Companies.							
XXI.	Delhi-Umballa-Kalka	161·40	178·17	(*h*) 1,49,07,799	—	92,366	83,672	(*h*) 1,52,45,219
XXII.	Tarkessur	22·23	25·05	17,32,567	—	77,938	69,164	17,32,567
	Total	183·63	203·22	1,66,40,366	—	90,619	81,884	1,69,77,786
	Lines owned by Native States and worked by Companies.							
XXIII.	Khámgaon	7·55	8·42	4,85,521	—	64,307	57,663	(*d*) 4,89,132
XXIV.	Amráoti	5·44	6·09	4,41,556	—	81,168	72,505	4,50,160
XXV.	Bhopal-Itársi (Native State section)	44·11	51·32	50,00,000	—	1,13,353	97,426	50,00,000
XXVI.	The Nizam's Guaranteed State	329·20	362·37	3,88,25,112	—	1,17,938	1,07,142	3,95,48,395
XXVII.	The Gaekwar's Petlád	13·35	15·12	7,02,375	—	52,612	46,453	7,11,081
	Total	399·65	443·32	4,54,54,564	—	1,13,736	1,02,532	4,61,98,768
	Lines owned by Native States and worked by State Railway Agency.							
XXIX.	Rájpura-Bhátinda	107·94	122·05	65,90,424	—	61,057	53,997	66,41,382
XXX.	Jammu and Kashmir (Native State Section).	15·92	20·53	9,45,302	—	59,378	46,045	9,45,302
	Total	123·86	142·58	75,35,726	—	60,841	52,853	75,86,684
	Total Standard Gauge	10,196·59	13,244·35	1,67,65,84,494	69,67,911	1,62,893	1,25,256	1,72,22,64,133
	Metre Gauge.							
	State Lines worked by Companies.							
XXXIII.	Bengal and North Western :— Tirhoot section	341·80	391·54	2,30,93,715	5,45,095	67,565	58,982	2,43,25,804
	Company's Section	414·50	458·50	(*i*) 2,52,35,845	15,42,711	60,883	55,040	(*i*) 2,72,43,062 (*d*) & (*j*)
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly Section).	198·38	223·81	(*j*) 76,69,568	—	38,661	34,268	78,38,417
XXXV.	Rajputana-Malwa	1,674·02	1,911·53	12,61,86,902	—	75,380	66,014	13,04,34,476
XXXVI.	Southern Mahratta	1,043·70	1,149·31	9,24,98,256	—	88,625	80,482	9,45,69,534
XXXVIII.	Southern Mahratta (Mysore Section)	331·18	359·02	1,52,99,715	—	46,198	42,615	1,53,79,397
XXXIX.	South Indian	1,105·19	1,224·50	7,45,74,660	—	67,477	60,902	7,82,83,761
	Total	5,108·77	5,718·21	36,45,58,661	20,87,806	71,359	63,754	37,80,74,451

(*a*) Excludes portion of the old Quetta loop (98·68 miles) which is under reconstruction on a new alignment, but includes 6·12 miles (Meean Meer chord and Ferozepore cantonment to Hossainiwala) used for military traffic only.
(*b*) Calculated on 2,526·06 miles, including 98·68 miles of the Quetta loop now under reconstruction on a new alignment.
(*c*) Calculated on 3,080·34 miles.
(*d*) The decrease as compared with last year's report is due to credits.
(*e*) Calculated on 3·50 miles belonging to the Calcutta Port Commissioners' Railway.
(*f*) Information not furnished as to the mileage on which the calculation is to be based.
(*g*) Includes the Pátri branch, the State outlay (Rs. 8,08,405) on which was met from the Civil Works grant. The capital outlay shown in this table is inclusive of this amount.
(*h*) Excludes interest on capital during construction (Rs. 5,76,918).
(*i*) Excludes Rs. 10,90,014 on account of interest on capital during construction.
(*j*) Excludes Rs. 41,029 on account of interest on capital during construction.

Statement No. 25—*concluded.*

Capital Outlay on Open Lines of Railway on the 31st December 1892, and the Average Cost per Mile—*concluded.*

Serial No.	Railway.	Length of Line Open on the 31st December 1892. (From Statement No. 24, pages 121-23).	Total Length of Single Track, including Sidings, on the 31st December 1892.	Capital Outlay on Open Line to the 31st December 1892, on Final Heads, exclusive of Steamboat Service and Suspense.	Outlay on Steamboat Service to the 31st December 1892.	Average Cost, exclusive of Steamboat Service and Suspense.		Total Capital Outlay on Open Line to the 31st December 1892, including Steamboat Service and Suspense (*see* also Statement No. 17).
						Per mile Open.	Per mile of Single Track, including Sidings.	
	Metre Gauge—cont.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.
	State Lines worked by the State.							
XLIII.	Eastern Bengal (State)—							
	Northern and Behar Sections (including the Kaunia-Dharlla, 2′ 6″ gauge Branch).	477·94	556·59	3,81,09,178	9,31,293	79,736	68,469	3,90,40,471
	Dacca Section - - -	85·92	99·55	66,99,363	—	77,972	67,296	66,99,363
XLIV.	Burma (State) - - -	717·50	839·79	6,06,99,047	4,10,119	84,598	72,279	6,28,66,504
	Total - - -	1,281·36	1,495·93	10,55,07,588	13,41,412	82,340	70,530	10,86 06,338
	Assisted Companies.							
XLVI.	Deoghur - - -	4·79	5·41	2,86,179	—	59,745	52,848	2,88,329
XLVII.	Rohilkund and Kumaon (Company's Section).	53·92	58·51	20,52,435	—	38,064	35,078	20,58 575
XLIX.	Dibru-Sadiya - - -	77·50	86·38	68,26,045	21,189	88,078	79,023	69,56 304
	Total - - -	136·21	150·30	91,64,659	21,189	67,283	60,976	93,03,208
	Lines Owned by Native States and worked by Companies.							
LI.	The Gaekwar's Mehsána - -	92·63	104·09	29,71,610	—	32,080	28,548	29,71,610
LII.	Kolhápur - - - -	29·07	30·77	23,18, 47	—	79,755	75,349	23,81 946
	Total - - -	121·70	134·86	52 90,086	—	43,468	39,227	53,53,556
	Lines Owned and Worked by Native States.							
LIII.	Jodhpore-Bickaneer—							
	Jodhpore Section - - -	247·50	254·50	47,61,590	—	19,239	18,710	48,03,967
	Bickaneer Section - - -	43·50	44·50	9,48,622	—	21,807	21,317	(*a*) 9,48,622
LIV	Bhávnagar - Gondal - Junágarh - Porbandar.	329·22	367·17	1,68,42,743	—	51,160	45,872	1,72,52,030
	Total - - -	620·22	666·17	2,25,52,955	—	36,363	33,855	2,30,04,619
	Foreign Lines.							
LV.	West of India Portuguese - -	51·00	62·85	1,34,57,277	(*b*) 25,32,731	2,63,868	2,14,117	1,63,00,901
LVI.	Pondicherry - - - -	7·85	9·65	5,68,543	—	72,426	58,916	5,68,543
	Tota - - -	58·85	72·50	1,40,25,820	25,32,731	2,38,332	1,93,460	1,68,69,444
	Total metre gauge -	7,327·11	8,237·97	52,10,99,769	59,83,138	71,119	63,256	54,12,11,616
	Special Gauges.							
	State Line worked by the State.							
LVII.	Jorhat (2′ 0″) - - -	28·20	30·00	7,38,472	—	26,187	24,616	7,54,791
	Assisted Company.							
LVIII.	Darjeeling-Himalayan (2′ 0″) - -	51·00	53·50	30,03 609	—	58,894	56,142	31.09,079
	Line owned by Native State and worked by Company.							
LIX.	The Gaekwar's Dabhoi (2′ 6″) -	71·66	76·41	18,29.994	—	25,537	23,950	18,47,403
	Line owned and worked by Native State.							
LXI.	Morvi (2′ 6″) - - -	94·00	98·00	20,80,223	—	22,130	21,227	21 04,519
	Total special gauges -	244·86	257·91	76,52,298	—	31,252	29,670	78,15,792
	Total of all railways -	17,768·56	21,740·23	2,20,53,36,561	1,29 51,049	1,23,429	1,01,000	2,27,12,91,541

(*a*) The decrease as compared with the last year's report is due to certain credits.

(*b*) Harbour charges.

STATEMENT

PASSENGER TRAFFIC on the STANDARD and METRE GAUGE

Serial Number.	Railway.	PASSENGER					
		First Class.		Second Class.		Third or Intermediate Class.	
		Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
			Rs.		Rs.		Rs.
	Standard Gauge.						
	STATE LINES WORKED BY COMPANIES.						
I.	East Indian	48,813	4,94,266	175,884	6,85,459	787,699	7,88,598
II.	Bengal-Nágpur	4,926	22,314	22,194	27,419	29,864	14,289
III.	Indian Midland (*a*)	8,986	75,664	29,969	1,03,483	396,790	4,66,560
	Total	62,725	5,92,244	228,047	8,16,361	1,214,353	12,69,447
	STATE LINES WORKED BY THE STATE.						
IX.	North-Western (State) (*b*)	40,244	3,02,516	128,402	4,11,426	400,993	4,55,168
X.	Hyderabad-Umarkot	237	306	908	449	4,446	1,557
XI.	Oudh and Rohilkhand (State)	20,532	1,15,908	57,351	1,35,110	104,384	1,05,246
XII.	Easter Bengal (State)	38,767	91,779	112,440	95,519	835,676	3,09,438
XIII.	Bengal Central	2,395	4,111	33,021	15,660	158,623	72,186
XIV.	Calcutta Port Commissioners (*c*)	—	—	—	—	—	—
	Total	102,175	5,14,620	332,122	6,58,164	1,504,122	9,43,595
	LINES WORKED BY GUARANTEED COMPANIES.						
XVIII.	Great Indian Peninsula (*d*)	77,708	4,12,524	542,975	6,92,271	655,901	10,24,784
XIX.	Bombay, Baroda, and Central India	109,185	1,29,893	1,050,225	3,31,888	449,314	7,78,901
XX.	Madras	17,789	1,58,923	69,259	2,10,203	—	—
	Total	204,682	7,01,340	1,662,459	12,34,362	1,105,215	17,98,685
	ASSISTED COMPANIES.						
XXI.	Delhi-Umballa-Kalka	6,241	49,526	13,901	49,398	19,810	25,244
XXII.	Tarkessur	319	269	2,766	1,146	95,767	22,953
	Total	6,560	49,795	16,667	50,544	115,577	48,197
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.						
XXVI.	The Nizam's Guaranteed State (*e*)	7,016	50,301	34,561	64,357	327,117	1,65,334
XXVII.	The Gaekwar's Petlád	121	93	1,932	708	—	—
	Total	7,137	50,394	36,493	65,065	327,117	1,65,334
	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.						
XXIX.	Rájpura-Bhátinda	2,446	3,611	4,406	3,743	24,388	10,479
	Total	2,446	3,611	4,406	3,743	24,388	10,479
	Total Standard Gauge	385,725	19,12,004	2,280,494	28,28,239	4,290,772	42,35,737

(*a*) Includes the Bhopal-Itársi Railway.
(*b*) Includes the Jammu and Kashmir Railway (Native State Section).
(*c*) There is no passenger traffic on this line.

No. 26.

Railways during the Year ending the 31st December 1892.

Traffic.					Railway.	Serial Number.
Lowest (Third or Fourth) Class.		Other Coaching Traffic.	Total.			
Number.	Earnings.		Number.	Earnings.*		
	Rs.	Rs.		Rs.		
					Standard Gauge.	
					State Lines worked by Companies.	
14,233,483	1,17,69,923	16,92,079	15,245,879	1,54,30,325	East Indian	I.
1,903,991	9,25,323	1,21,938	1,960,975	11,11,283	Bengal-Nágpur	II.
1,294,192	11,08,784	2,35,537	1,729,937	19,90,028	Indian Midland (*a*)	III.
17,431,666	1,38,04,030	20,49,554	18,936,791	1,85,31,636	Total.	
					State Lines worked by the State.	
10,149,667	70,37,846	12,76,623	10,719,306	94,83,579	North-Western (State) (*b*)	IX.
85,609	15,786	1,114	91,200	19,212	Hyderabad-Umarkot	X.
5,161,860	30,52,264	3,48,953	5,344,127	37,57,481	Oudh and Rohilkand (State)	XI.
5,113,453	15,31,372	2,60,918	6,100,336	22,89,026	Eastern Bengal (State)	XII.
1,387,623	4,41,620	19,840	1,581,662	5,53,417	Bengal Central	XIII.
—	—	—	—	—	Calcutta Port Commissioners (*c*)	XIV.
21,898,212	1,20,78,888	19,07,448	23,836,631	1,61,02,715	Total.	
					Lines worked by Guaranteed Companies.	
11,695,973	55,06,203	13,23,011	12,972,557	89,58,793	Great Indian Peninsula (*d*)	XVIII.
13,002,913	28,84,980	5,36,834	14,611,637	46,57,496	Bombay, Baroda, and Central India	XIX.
8,966,014	28,66,035	5,19,671	9,053,062	37,54,832	Madras	XX.
33,664,900	1,12,57,218	23,79,516	36,637,256	1,73,71,121	Total.	
					Assisted Companies.	
836,376	4,31,086	1,18,840	876,328	6,74,094	Delhi-Umballa-Kalka	XXI.
997,466	2,39,348	4,683	1,096,318	2,68,399	Tárakessur	XXII.
1,833,842	6,70,434	1,23,523	1,972,646	9,42,493	Total.	
					Lines owned by Native States and worked by Companies.	
835,774	4,53,590	1,02,462	1,204,468	8,36,044	The Nizam's Guaranteed State (*e*)	XXVI.
228,588	39,743	1,606	230,641	42,150	The Gaekwar's Petlád	XXVII.
1,064,362	4,93,333	1,04,068	1,435,109	8,78,194	Total.	
					Line owned by Native States and worked by State Railway Agency.	
727,605	2,82,901	19,577	758,845	3,20,311	Rájpura-Bhátinda	XXIX.
727,605	2,82,901	19,577	758,845	3,20,311	Total.	
76,620,587	3,85,86,804	65,83,686	83,577,278	5,41,46,470	Total Standard Gauge.	

(*d*) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti Railways.
(*e*) Includes the Bezvádu extension.
* *See also* Statements Nos. 17 and 29.

Statement

Passenger Traffic on the Standard and Metre Gauge

Serial Number.	Railway.	Passenger					
		First Class.		Second Class.		Third or Intermediate Class.	
		Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
			Rs.		Rs.		
	Metre Gauge.						
	State Lines worked by Companies.						
XXXIII.	Bengal and North-Western—						
	Tirhoot Section	14,740	45,309	20,884	35,138	54,989	29,961
	Company's Section						
XXXV.	Rajputana-Malwa	16,382	1,25,708	69,496	1,89,371	245,581	2,85,269
XXXVI.	Southern Mahratta (*a*)	(*b*) 13,027	69,019	(*b*) 45,968	99,284	—	—
XXXIX.	South Indian (*c*)	20,816	63,385	1,62,979	1,40,683	—	—
	Total	64,965	3,03,421	299,327	4,64,476	300,570	3,15,230
	State Lines worked by the State.						
XLIII.	Eastern Bengal (State)—						
	Northern and Behar Sections, including the Kaunia-Dharllá (2′ 6″ gauge) branch.	6,124	58,853	20,502	60,606	277,822	1,04,289
	Dacca Section	3,185	4,297	9,542	7,731	84,939	22,342
XLIV.	Burma (State)	17,408	80,535	181,354	1,69,301	—	—
	Total	26,717	1,43,685	211,398	2,37,638	362,761	1,26,631
	Assisted Companies.						
XLVI.	Deoghur	987	494	—	—	192,317	24,873
XLVII.	Rohilkund and Kumaon (Company's section) (*d*)	5,194	35,233	7,319	27,281	11,261	20,195
XLIX.	Dibru-Sadiya	3,053	7,142	1,974	2,787	—	—
	Total	9,234	42,869	9,293	30,068	203,578	45,068
	Line owned by Native State and worked by Company.						
LI.	The Gaekwar's Mehsána	246	395	2,342	1,901	—	—
	Total	246	395	2,342	1,901	—	—
	Lines owned and worked by Native States.						
LIII.	Jodhpore-Bickaneer—						
	Jodhpore Section	965	6,356	4,836	10,193	—	—
	Bickaneer Section	123	511	497	660	—	—
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	3,402	11,547	26,207	32,855	—	—
	Total	4,490	18,414	31,540	43,708	—	—
	Foreign Line.						
LV.	West of India Portuguese	1,606	1,821	8,096	3,254	—	—
	Total	1,606	1,821	8,096	3,254	—	—
	Total Metre Gauge	107,258	5,10,605	561,996	7,81,045	866.909	4,86 929

(*a*) Includes the Southern Mahratta Railway (Mysore section), and the Kolhápur Railway.
(*b*) Approximate figures.

No. 26—*concluded.*

RAILWAYS during the Year ending the 31st December 1892—*concluded.*

TRAFFIC.					Railway.	Serial Number.
Lowest (Third or Fourth) Class.		Other Coaching Traffic.	Total.			
Number.	Earnings.		Number.	Earnings.*		
	Rs.	Rs.		Rs.		
					Metre Gauge.	
					STATE LINES WORKED BY COMPANIES.	
					Bengal and North-Western—	XXXIII.
4,750,854	17,69,817	1,25,220	4,841,467	20,05,445	Tirhoot Section. Company's Section.	
8,651,323	50,64,896	5,38,396	8,982,782	62,63,640	Rajputana-Malwa - - - -	XXXV.
(*b*) 4,774,812	22,20,645	2,55,970	(*b*) 4,833,807	26,44,918	Southern Mahratta (*a*) - - - -	XXXVI.
10,369,791	36,90,794	1,98,697	10,553,586	40,93,559	South Indian (*c*) - - - -	XXXIX.
28,546,780	1,27,46,152	11,18,283	29,211,642	1,49,47,562	Total.	
					STATE LINES WORKED BY THE STATE.	
					Eastern Bengal (State)—	XLIII.
2,129,854	10,46,738	1,69,252	2,434,302	14,39,738	Northern and Behar Sections, including the Kaunia-Dharllá (2′ 6″ gauge) Branch.	
800,227	2,34,884	19,449	897,893	2,88,703	Dacca Section.	
6,466,862	36,49,051	1,77,686	6,665,624	40,76,573	Burma (State) - - - - -	XLIV.
9,396,943	49,30,673	3,66,387	9,997,819	58,05,014	Total.	
					ASSISTED COMPANIES.	
—	—	—	193,304	25,367	Deoghur - - - - - -	XLVI.
967,030	3,57,577	69,814	990,804	5,10,100	Rohilkund and Kumaon (Company's Section) (*d*)	XLVII.
101,130	59,061	11,472	106,157	80,462	Dibru-Sadiya - - - -	XLIX.
1,068,160	4,16,638	81,286	1,290,265	6,15,929	Total.	
					LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.	
488,114	1,15,974	6,881	490,702	1,25,151	The Gaekwar's Mehsána - - -	LI.
488,114	1,15,974	6,881	490,702	1,25,151	Total.	
					LINES OWNED AND WORKED BY NATIVE STATES.	
					Jodhpore-Bickáneer—	LIII.
467,254	2,71,096	37,884	473,055	3,25,529	Jodhpore Section.	
49,053	20,304	3,351	49,673	24,826	Bickaneer Section.	
1,314,566	7,15,225	51,963	1,344,175	8,11,590	Bhávnagar-Gondal-Junágarh-Porbandar - -	LIV.
1,830,873	10,06,625	93,198	1,866,903	11,61,945	Total.	
					FOREIGN LINE.	
216,297	43,774	5,624	225,999	54,473	West of India Portuguese - - - -	LV.
216,297	43,774	5,624	225,999	54,473	Total.	
41,547,167	1,92,59,836	16,71,659	43,083,330	2,27,10,074	Total Metre Gauge.	

(*c*) Includes the Pondicherry Railway.
(*d*) Includes the Rohilkund and Kumaon Railway (Lucknow-Bareilly section).
* *See also* Statements Nos. 27 and 29.

STATEMEN

GOODS TRAFFIC on the STANDARD and METR

Serial Number.	Railway.	General Merchandise.		Military Stores.		Railway Materials for Construction (Home Line only).		Coal and Coke for the Public and Foreign Railways.		Coal and Coke for Construction (Home Line only)	
		Tons.	Earnings.	Tons.	Earnings.	Tons.	Earnings.	Tons.	Earnings.	Tons.	Earning
			Rs.		Rs.		Rs.		Rs.		Rs.
	Standard Gauge.										
	STATE LINES WORKED BY COMPANIES.										
I.	East Indian - - -	2,676,277	2,40,24,242	8,367	3,67,012	116,690	1,22,900	1,786,163	69,54,208	1,670	6,59
II.	Bengal-Nágpur - - -	458,628	36,83,877	285	1,696	257,260	3,31,402	400,140	3,33,879	3,215	17,24
III.	Indian Midland (*a*) - -	365,103	26,35,008	1,373	23,164	23,463	30,639	5,639	24,201	268	1,02
	Total - - -	3,500,008	3,03,43,127	10,025	3,91,872	397,413	4,84,941	2,191,942	73,12,288	5,153	24,86
	STATE LINES WORKED BY THE STATE.										
IX.	North-Western (State) (*b*) -	1,657,180	1,40,85,711	25,478	5,55,337	369,790	2,99,459	11,298	42,282	5,951	18,20
X.	Hyderabad-Umarkot - -	6,492	12,541	80	95	1,906	685	—	—	—	—
XI.	Oudh and Rohilkhand (State) -	870,163	40,30,863	3,453	35,890	22,014	38,238	18,048	67,948	1,383	5,04
XII.	Eastern Bengal (State) - -	750,043	39,17,423	635	3,084	27,806	55,971	151,044	86,261	—	—
XIII.	Bengal Central - - -	81,961	1,87,485	231	243	220	95	17,617	16,859	—	—
XIV.	Calcutta Port Commissioners' -	—	—	—	—	—	—	—	—	—	—
	Total - - -	3,365,839	2,22,34,023	29,877	5,94,649	421,736	3,94,448	198,007	2,13,350	7,334	23,24
	LINES WORKED BY GUARANTEED COMPANIES.										
XVIII.	Great Indian Peninsula (*c*) -	2,063,596	2,90,68,123	10,006	2,30,959	112,994	1,03,427	83,767	2,33,646	16	
XIX.	Bombay, Baroda, and Central India.	1,145,963	83,34,303	880	30,383	25,422	29,090	46,810	2,58,870	40	
XX.	Madras - - - -	745,836	51,32,000	2,064	92,976	49,442	44,346	51,506	2,43,909	—	—
	Total - - - -	3,955,395	4,25,34,426	12,950	3,54,318	187,858	1,76,863	182,083	7,36,425	56	
	ASSISTED COMPANIES.										
XXI.	Delhi-Umballa-Kalka - -	72,224	3,71,890	1,309	15,881	324	688	1,964	5,042	—	—
XXII.	Tarkessur - - -	18,456	22,526	—	—	59	8	1,849	849	—	—
	Total - - -	90,680	3,94,416	1,309	15,881	383	696	3,813	5,891	—	—
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.										
XXVI.	The Nizam's Guaranteed State (*d*).	191,083	11,65,466	828	13,294	25,339	7,325	105,107	5,64,544	41	1
XXVII.	The Gaekwar's Petlád - -	21,616	17,986	—	—	—	—	5	4	—	—
	Total - - -	212,699	11,83,452	828	13,294	25,339	7,325	105,112	5,64,548	41	1
	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.										
XXIX.	Rájpura-Bhátinda - -	87,847	2,11,759	1,411	18,568	5,022	1,304	900	788	—	—
	Total - - -	87,847	2,11,759	1,411	18,568	5,022	1,304	900	788	—	—
	Total Standard Gauge -	11,212,468	9,69,01,203	56,400	13,88,582	10,37,751	10,65,577	2,681,857	88,33,290	12,584	48,3

(*a*) Includes the Bhopal-Itársi Railway.

(*b*) Includes the Amritsar-Pathánkot and the Jammu and Kashmir Railways.

No. 27.

GAUGE RAILWAYS during the Year ending the 31st December 1892.

TRAFFIC.

Coal and Coke for Revenue only.		Revenue Stores other than Coal and Coke.		Live Stock.		Miscellaneous, &c.	Total.		Railway.	Serial Number.
Tons.	Earnings.	Tons.	Earnings.	Tons.	Earnings.	Earnings.	Tons.	Earnings.*		
	Rs.		Rs.		Rs.	Rs.		Rs.		
									Standard Gauge.	
									STATE LINES WORKED BY COMPANIES.	
259,623	8,14,291	322,357	3,98,763	2,917	1,21 098	39,993	5,174,064	3,28,49,097	East Indian - - -	I.
46,997	1,70,727	41,133	33,888	13	290	— 11,502	1,207,671	45,61,506	Bengal-Nágpur - - -	II.
40,515	1,06,142	185,795	38,314	126	2,812	4,413	622,282	28,65,714	Indian Midland (*a*) - - -	III.
347,135	10,91,160	549,285	4,70,965	3,056	1,24,200	32,904	7,004,017	4,02,76,317	Total.	
									STATE LINES WORKED BY THE STATE.	
158,648	4,04,216	1,242,282	9,25,024	2,245	69,889	44,784	3,472,872	1,64,44,903	North-Western (State) (*b*) -	IX.
—	—	206	83	—	—	237	8,634	13,041	Hyderabad-Umarkot - -	X.
38,085	1,25,922	274,658	78,507	284	9,645	20,733	1,228,088	44,12,793	Oudh and Rohilkhand (State) -	XI.
60,342	63,819	23,651	30,318	80	1,096	25,705	1,013,601	41,83,677	Eastern Bengal (State) - -	XII.
6,278	1,833	2,695	1,098	4	38	663	109,006	2,08,314	Bengal Central - - -	XIII.
—	—	—	—	—	—	—	—	2,48,662	Calcutta Port Commissioners' -	XIV.
263,353	5,95,790	1,543,492	10,35,030	2,613	80,668	92,122	5,832,251	2,55,11,990	Total.	
									LINES WORKED BY GUARANTEED COMPANIES.	
202,462	6,61,842	479,802	8,67,551	8,662	1,05,271	49,012	2,961,305	3,13,19,876	Great Indian Peninsula (*c*) -	XVIII.
53,688	1,31,608	138,009	1,51,829	18,906	3,56,555	6,501	1,429,718	92,99,145	Bombay, Baroda, and Central India.	XIX.
20,109	21,402	249,900	1,03,631	1,416	38,732	13,716	1,120,273	56,90,712	Madras - - - -	XX.
276,259	8,14,852	867,711	11,23,011	28,984	5,00,558	69,229	5,511,296	4,63,09,733	Total.	
									ASSISTED COMPANIES.	
—	—	—	—	155	2,564	1,876	75,976	3,97,941	Delhi-Umballa-Kalka - -	XXI.
—	—	5,614	828	—	—	101	25,978	24,312	Tarkesasur - - -	XXII.
—	—	5,614	828	155	2,564	1,977	101,954	4,22,253	Total.	
									LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
15,028	36,287	91,100	29,073	358	4,524	7,147	428,884	18,27,808	The Nizam's Guaranteed State (*d*)	XXVI.
—	—	—	—	198	324	270	21,819	18,584	The Gaekwar's Petlád - -	XXVII.
15,028	36,287	91,100	29,073	556	4,848	7,417	450,703	18,46,392	Total.	
									LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.	
1,483	2,108	21,619	3,974	108	234	1,866	118,390	2,40,601	Rájpura-Bhátinda - -	XXIX.
1,483	2,108	21,619	3,974	108	234	1,866	118,390	2,40,601	Total.	
903,258	25,40,197	3,078,821	26,62,881	35,472	7,13,072	2,05,515	19,018,611	11,46,07,286	Total Standard Gauge.	

(*c*) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti Railways.

(*d*) Includes the Bezváda Extension.

* *See* also Statements Nos. 17 and 29.

STATEMENT

GOODS TRAFFIC on the STANDARD and METRE

Serial Number.	Railway.	Goods									
		General Merchandise.		Military Stores.		Railway Materials for Construction (Home Line only).		Coal and Coke for the Public and Foreign Railways.		Coal and Coke for Construction (Home Line only).	
		Tons.	Earnings.	Tons.	Earnings.	Tons.	Earnings.	Tons	Earnings.	Tons.	Earnings.
			Rs.		Rs.		Rs.		Rs.		Rs.
	Metre Gauge.										
	STATE LINES WORKED BY COMPANIES.										
XXXIII.	Bengal and North-Western—Tirhoot Section -	595,329	23,95,630	—	—	11,225	36,944	21,431	36,974	—	—
	Company's Section -										
XXXV.	Rajputana-Malwa - -	1,474,890	1,46,19,196	6,154	1,40,079	72,019	1,93,381	8,542	62,884	2,203	10,216
XXXVI.	Southern Mahratta (*a*) - -	497,538	23,48,059	2,550	46,475	23,908†	30,678	2,615	15,887	6	26
XXXIX.	South Indian (*b*) - -	800,922	30,71,060	174	4,583	360,693	91,666	5,915	6,096	—	—
	Total - - -	3,368,679	2,29,33,945	8,878	1,91,137	467,845	3,52,669	38,503	1,21,841	2,209	10,242
	STATE LINES WORKED BY THE STATE.										
XLIII.	Eastern Bengal (State)—Northern and Behar Sections (including the Kaunia-Dharlla, 2′ 6″ gauge, Branch).	366,259	21,73,285	88	1,152	29,686	44,075	80,064	30,780	—	—
	Dacca Section - - -	31,017	78,166	—	—	23	6	590	1,174	—	—
XLIV.	Burma - - - - -	498,814	25,86,560	1,958	38,443	132,789	42,795	—	—	2,666	807
	Total - - -	896,090	48,38,011	2,046	39,595	162,498	86,876	8,654	31,954	2,666	807
	ASSISTED COMPANIES.										
XLVI.	Deoghur - - - - -	5,824	1,534	—	—	—	—	—	—	—	—
XLVII.	Rohilkund and Kumaon (Company's Section) (*d*).	186,505	4,35,303	624	4,439	22,350	9,646	78	138	168	469
XLIX.	Dibru-Sadiya - - - -	33,391	1,98,009	—	—	—	—	156,820	1,98,219	—	—
	Total - - -	225,720	6,34,846	624	4,439	22,350	9,646	156,898	1,98,357	168	469
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.										
LI.	The Gaekwar's Mehsána - -	93,583	1,28,156	1	6	5,262	2,947	7	15	—	—
	Total - - -	93,583	1,28,156	1	6	5,262	2,947	7	15	—	—
	LINES OWNED AND WORKED BY NATIVE STATES.										
LIII.	Jodhpore-Bickaneer—Jodhpore Section - -	111,016	5,65,159	10	167	47,244	27,017	276	1,271	24	2
	Bickaneer Section - -	19,535	40,908	3	23	8,002	2,638	22	38	—	—
LIV.	Bhávnagar - Gondal - Junágarh-Porbandar.	150,682	6,90,411	—	—	6,755	5,031	1,395	3,949	15	2
	Total - - -	281,233	12,96,478	13	190	62,001	34,686	1,693	5,258	39	4
	FOREIGN LINE.										
LV.	West of India Portuguese -	69,761	2,12,467	—	—	484	295	—	—	—	—
	Total - - -	69,761	2,12,467	—	—	484	295	—	—	—	—
	Total Metre gauge - -	4,935,066	3,00,43,903	11,562	2,35,367	720,440	4,87,119	205,755	3,57,425	5,082	11,5

† Approximate figures.

(*a*) Includes the Southern Mahratta Railway (Mysore section) and the Kolhápur State Railway.
(*d*) Includes the Rohilkund and Kumaon (Lucknow-Bareilly section).

No. 27—*concluded.*

GAUGE RAILWAYS during the Year ending the 31st December 1892—*concluded.*

TRAFFIC.

Coal and Coke for Revenue only.		Revenue Stores other than Coal and Coke.		Live Stock.		Miscellaneous, &c.	Total.		Railway.	Serial Number.
Tons.	Earnings.	Tons.	Earnings.	Tons.	Earnings.	Earnings.	Tons.	Earnings.*		
	Rs.		Rs.		Rs.	Rs.		Rs.		
									Metre Gauge.	
									STATE LINES WORKED BY COMPANIES.	
30,783	25,560	13,715	17,598	75	1,032	6,817	672,558	25,20,555	Bengal and North-Western - { Tirhoot Section. Company's Section.	XXXIII.
93,317	3,39,009	55,754	1,33,796	5,371	49,376	19,145	1,718,250	1,55,67,082	Rajputana-Malwa - - -	XXXV.
13,654	53,052	105,897†	1,52,591	125	6,885	13,851	646,293†	31,67,504	Southern Mahratta (*a*) - -	XXXVI.
25,928	43,833	630,435	1,19,558	150	3,908	7,016	1,824,217	33,47,720	South Indian (*b*) - - -	XXXIX.
163,682	4,61,454	805,801	4,23,543	5,721	61,201	46,829	4,861,318	2,46,02,861	Total.	
									STATE LINES WORKED BY THE STATE.	
57,333	20,952	27,357	42,073	6	234	11,411	488,793	23,23,962	Eastern Bengal (State)—Northern and Behar Sections (including the Kaunia-Dharlla 2′ 6″ gauge Branch).	XLIII.
3,001	569	2,960	981	9	102	1,616	37,600	82,014	Dacca Section.	
18,778	30,368	155,193	78,440	3,958	1,04,214	8,155	814,156	28,89,782	Burma - - - -	XLIV.
79,112	51,889	185,510	1,21,494	3,973	1,04,550	20,582	1,340,549	52,95,758	Total.	
									ASSISTED COMPANIES.	
240	(*c*)	—	—	—	—	63	6,064	1,597	Deoghur - - -	XLVI.
218	519	14,881	4,335	3	59	1,985	224,827	4,56,893	Rohilkund and Kumaon (Company's Section) (*d*).	XLVII.
—	—	22,782	4,474	37	351	126	213,030	4,01,179	Dibru-Sadiya - - -	XLIX.
458	519	37,663	8,809	40	410	2,174	443,921	8,59,669	Total.	
									LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.	
—	—	—	—	83	99	597	98,936	1,31,820	The Gaekwar's Mehsána - -	LI.
—	—	—	—	83	99	597	98,936	1,31,820	Total.	
									LINES OWNED AND WORKED BY NATIVE STATES.	
2,449	4,891	3,310	2,870	39	468	2,091	164,368	6,03,961	Jodhpore-Bickaneer—Jodhpore Section.	LIII.
273	232	276	206	2	3	699	28,113	44,747	Bickaneer section.	
2,893	2,271	18,565	20,680	34	440	1,156	180,339	7,23,958	Bhávnagar - Gondal - Junágarh - Porbandar.	LIV.
5,615	7,394	22,151	23,756	75	911	3,946	372,820	13,72,666	Total.	
									FOREIGN LINE.	
187	70	3,758	2,461	2	14	52	74,192	2,15,359	West of India Portuguese - -	LV.
187	70	3,758	2,461	2	14	52	74,192	2,15,359	Total.	
249,054	5,21,326	1,054,883	5,80,063	9,894	1,67,185	76,180	7,191,736	3,24,78,133	Total Metre Gauge.	

(*b*) Includes the Pondicherry Railway. (*c*) Earnings not given.

* *See* also Statements Nos. 17 and 29.

STATEMENT

UNIT MILEAGES of PASSENGERS and GOODS carried on the STANDARD and

Serial Number.	Railway.	PASSENGER TRAFFIC. Number of Passenger-Miles (expressed in the Number of Passengers carried one mile). First Class.	Second Class.	Third or Intermediate Class.	Lowest Class (Third or Fourth).	Total.*	Other Coaching Traffic. Ton-miles.	General Merchandise.
	Standard Gauge.							
	STATE LINES WORKED BY COMPANIES.							
I.	East Indian - - -	6,418,484	21,498,681	43,547,808	905,648,189	977,113,162	10,876,061	745,041,097
II.	Bengal-Nágpur - -	295,922	864,297	995,449	89,112,937	91,268,605	566,290	74,529,469
III.	Indian Midland (*a*) -	1,314,388	4,356,798	29,872,554	83,813,577	119,357,317	1,321,983	70,246,490
	Total - - -	8,028,794	26,719,776	74,415,811	1,078,574,703	1,187,739,084	12,764,334	889,817,056
	STATE LINES WORKED BY THE STATE.							
IX.	North-Western (State) (*b*) -	5,254,491	19,486,441	28,784,516	548,472,269	601,997,717	7,212,188	419,937,025
X.	Hyderabad-Umarkot -	4,902	14,679	99,648	1,209,933	1,329,162	2,444	284,251
XI.	Oudh and Rohilkhand (State)	1,920,757	5,033,971	5,051,818	233,272,999	245,279,545	1,628,532	123,446,019
XII.	Eastern Bengal (State) -	1,542,933	3,062,745	20,109,165	118,584,165	143,299,008	941,672	75,281,666
XIII.	Bengal Central - -	79,470	621,191	4,269,453	28,316,062	33,286,176	142,512	5,983,886
XIV.	Calcutta Port Commissioners'.	There is no passenger traffic on this line.				—	—	Mileage not
	Total - - -	8,802,553	28,219,027	58,314,600	929,855,428	1,025,191,608	9,927,348	624,932,847
	LINES WORKED BY GUARANTEED COMPANIES.							
XVIII.	Great Indian Peninsula (*c*)	7,265,546	32,688,523	65,625,433	437,194,638	542,774,140	6,421,142	635,052,446
XIX.	Bombay, Baroda, and Central India.	2,521,105	13,762,973	49,529,677	236,444,595	302,258,350	3,492,236	199,669,106
XX.	Madras - - -	2,956,015	7,593,032	—	336,845,736	347,394,783	2,669,196	114,442,963
	Total - - -	12,742,666	54,044,528	115,155,110	1,010,484,969	1,192,427,273	12,582,574	949,164,515
	ASSISTED COMPANIES.							
XXI.	Delhi-Umballa-Kalka -	312,852	630,947	858,566	28,139,554	29,941,919	496,215	5,745,049
XXII.	Tarkessur - - -	5,569	50,088	1,460,488	15,383,177	16,899,322	27,061	374,379
	Total - - -	318,421	681,035	2,319,054	43,522,731	46,841,241	523,276	6,119,428
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.							
XXVI.	The Nizam's Guaranteed State (*d*).	646,784	3,097,465	12,697,625	43,544,624	59,986,498	456,341	21,242,734
XXVII.	The Gaekwar's Petlád -	1,622	26,704	—	3,080,648	3,108,974	6,067	277,396
	Total - - -	648,406	3,124,169	12,697,625	46,625,272	63,095,472	462,408	21,520,130
	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.							
XXIX.	Rájpura-Bhátinda - -	58,604	118,979	670,592	21,992,421	22,840,296	64,101	5,508,007
	Total - -	58,604	118,979	670,592	21,992,121	22,840,296	64,101	5,508,007
	Total Standard gauge -	30,599,444	112,907,514	263,572,792	3,131,055,224	3,358,134,974	36,324,041	2,497,061,983

(*a*) Includes the Bhopal-Itársi Railway.

(*b*) Includes the Jammu and Kashmir Railway (Native State section).

o. 28.

ETRE GAUGE RAILWAYS during the Year ending the 31st December 1892.

GOODS TRAFFIC. Number of Ton-Miles (expressed in the Number of Tons moved one mile).							Railway.
Military Stores.	Railway Materials for Construction (Home Line only).	Coal and Coke for the Public and Foreign Railways.	Coal and Coke for Construction (Home Line only).	Coal and Coke for Revenue only.	Revenue Stores other than Coal and Coke.	Live Stock.	Total.*	
								Standard Gauge.
								STATE LINES WORKED BY COMPANIES.
631,497	8,817,956	338,974,458	329,981	63,269,829	27,999,681	1,142,383	1,189,206,882	East Indian.
15,069	14,646,587	8,873,301	1,060,449	11,699,098	1,898,194	1,408	112,723,575	Bengal-Nágpur.
255,630	1,468,708	1,116,619	56,306	8,138,485	2,100,540	2,240	83,385,018	Indian Midland (*a*).
902,196	24,933,251	348,964,378	1,446,736	83,107,412	31,998,415	1,146,031	1,385,315,475	Total.
								STATE LINES WORKED BY THE STATE.
635,669	18,005,835	1,917,538	1,390,420	31,654,032	67,799,703	514,622	547,854,844	North-Western (State) (*b*).
398	23,272	—	—	—	1,548	—	309,469	Hyderabad-Umarkot.
411,896	3,084,949	3,154,873	390,864	9,670,766	5,972,245	63,294	146,194,906	Oudh and Rohilkhand (State).
30,155	4,379,255	3,495,413	—	5,001,355	2,375,932	7,610	90,571,386	Eastern Bengal (State).
455	7,449	774,196	—	143,687	86,018	161	6,995,852	Bengal Central.
orded.	—	—	—	—	—	—	—	Calcutta Port Commissioners.
978,573	25,500,760	9,342,020	1,781,284	46,469,840	76,235,446	585,687	791,926,457	Total.
								LINES WORKED BY GUARANTEED COMPANIES.
787,368	5,982,217	9,179,114	2,163	31,768,398	51,010,330	1,242,201	736,024,237	Great Indian Peninsula (*c*).
263,351	890,150	13,828,008	315	7,219,670	6,978,412	3,629,955	232,478,967	Bombay, Baroda, and Central India.
564,876	1,654,842	8,859,499	—	987,625	4,960,113	227,317	131,697,235	Madras.
615,595	8,527,209	31,866,621	2,478	39,975,693	62,948,855	5,099,473	1,100,200,439	Total.
								ASSISTED COMPANIES.
147,432	28,276	251,369	—	—	—	14,171	6,186,297	Delhi-Umballa-Kalka.
—	401	34,922	—	—	81,498	—	491,200	Tárkessur.
147,432	28,677	286,291	—	—	81,498	14,171	6,677,497	Total.
								LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.
99,622	457,420	22,156,306	3,705	1,680,299	1,581,814	39,843	47,261,743	The Nizam's Guaranteed State (*d*).
—	—	67	—	—	—	2,741	280,204	The Gaekwar's Petlád.
99,622	457,420	22,156,373	3,705	1,680,299	1,581,814	42,584	47,541,947	Total.
								LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.
146,027	100,123	30,914	—	163,301	263,617	1,851	6,213,840	Rájpura-Bhátinda.
146,027	100,123	30,914	—	163,301	263,617	1,851	6,213,840	Total.
3,989,445	59,547,440	412,646,597	3,234,203	171,396,545	173,109,645	6,889,797	3,337,875,655	Total Standard gauge.

(*a*) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti Railways. (*d*) Includes the Bezváda extension.

* *See also* Statement No. 17.

STATEMENT

UNIT MILEAGES of PASSENGERS and GOODS carried on the STANDARD and

Serial Number.	Railway.	PASSENGER TRAFFIC. Number of Passenger-Miles (expressed in the Number of Passengers carried one mile). First Class.	Second Class.	Third or Intermediate Class.	Lowest Class (Third or Fourth).	Total.*	Other Coaching Traffic. Ton-miles.	General Merchandise.
	Metre Gauge.							
	STATE LINES WORKED BY COMPANIES.							
XXXIII.	Bengal and North-Western :— Tirhoot Section / Company's Section	416,862	669,776	1,186,639	159,805,240	162,078,517	525,350	79,848,22
XXXV.	Rajputana-Malwa	1,794,021	6,309,846	18,257,253	486,230,275	512,591,395	3,072,839	409,310,25
XXXVI.	Southern Mahratta (*a*)	†1,184,437	†4,074,450	—	†188,745,683	†194,004,570	†1,104,051	57,504,12
XXXIX.	South Indian (*b*)	1,069,805	6,855,623	—	354,370,558	362,295,986	686,458	72,869,81
	Total	4,465,125	17,909,695	19,443,892	1,189,151,756	1,230,970,468	5,388,698	619,532,42
	STATE LINES WORKED BY THE STATE.							
XLIII.	Eastern Bengal (State) :— Northern and Behar Sections (including the Kaunia-Dharlla, 2′ 6″ gauge, Branch).	803,431	2,170,740	6,572,552	79,773,427	89,320,150	655,370	40,796,72
	Dacca Section	58,364	206,147	1,485,304	18,116,131	19,865,946	74,025	1,623,36
XLIV.	Burma (State)	1,164,662	6,095,014	—	233,571,255	240,830,931	491,646	68,237,30
	Total	2,026,457	8,471,901	8,057,856	331,460,813	350,017,027	1,221,041	110,657,40
	ASSISTED COMPANIES.							
XLVI.	Deoghur	4,728	—	921,198	—	925,926	—	27,89
XLVII.	Rohilkund and Kumaon (Company's Section) (*c*).	249,011	393,796	491,613	31,099,643	32,234,063	171,485	11,327,61
XLIX.	Dibru-Sadiya	66,716	54,627	—	2,864,936	2,986,279	5,894	1,152,07
	Total	320,455	448,423	1,412,811	33,964,579	36,146,268	177,379	12,507,58
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.							
LI.	The Gaekwar's Mehsána	5,246	48,948	—	9,896,418	9,950,612	25,516	2,955,08
	Total	5,246	48,948	—	9,896,418	9,950,612	25,516	2,955,08
	LINES OWNED AND WORKED BY NATIVE STATES.							
LIII.	Jodhpore-Bickaneer :— Jodhpore Section	67,793	326,183	—	26,025,201	26,419,177	180,995	10,594,0
	Bickaneer Section	5,451	21,095	—	1,949,169	1,976,715	19,201	844,7
LIV.	Bhávnagar-Gondal-Junágarh-Porbándar.	210,216	1,224,940	—	49,935,749	51,370,905	213,055	10,658,0
	Total	283,460	1,572,218	—	77,910,119	79,765,797	413,251	22,096,7
	FOREIGN LINE.							
LV.	West of India Portuguese	29,136	104,128	—	3,361,843	3,495,107	20,012	3,256,85
	Total	29,136	104,128	—	3,361,843	3,495,107	20,012	3,256,85
	Total Metre gauge	7,129,879	28,555,313	28,914,559	1,645,745,528	1,710,345,279	7,245,897	771,006,11

† Approximate figures.

(*a*) Includes the Southern Mahratta Railway (Mysore Section), and the Kolhápur Railway.

No. 28—*concluded.*

METRE GAUGE RAILWAYS during the Year ending the 31st December 1892—*concluded.*

GOODS TRAFFIC. Number of Ton-Miles (expressed in the Number of Tons moved one mile).								Railways.
Military Stores.	Railway Materials for Construction (Home Line only).	Coal and Coke for the Public and Foreign Railways.	Coal and Coke for Construction (Home Line only).	Coal and Coke for Revenue only.	Revenue Stores other than Coal and Coke.	Live Stock.	Total.*	
								Metre Gauge.
								STATE LINES WORKED BY COMPANIES.
								Bengal and North-Western :—
—	1,164,050	1,294,021	—	1,572,532	1,460,638	36,991	85,376,457	Tirhoot Section. / Company's Section.
1,266,042	9,831,611	2,089,523	560,410	18,597,093	7,623,353	570,354	449,848,645	Rajputana-Malwa.
498,746	†2,195,749	724,519	1,716	3,685,429	†11,752,208	†37,824	†76,400,316	Southern Mahratta (*a*).
35,933	4,466,792	244,416	—	2,551,499	6,878,221	24,702	87,071,374	South Indian (*b*).
1,800,721	17,658,202	4,352,479	562,126	26,406,553	27,714,420	669,871	698,696,792	Total.
								STATE LINES WORKED BY THE STATE.
16,847	3,454,033	1,091,360	—	1,643,884	3,299,586	927	50,303,364	Eastern Bengal (State) :— Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch.
—	482	37,934	—	42,635	74,446	513	1,779,379	Dacca Section.
484,560	4,672,039	—	24,686	1,937,213	6,969,721	533,032	82,858,559	Burma (State).
501,407	8,126,554	1,129,294	24,686	3,623,732	10,343,753	534,472	134,941,302	Total.
								ASSISTED COMPANIES.
—	—	—	—	1,150	—	—	29,047	Deoghur.
41,777	630,261	4,512	33,099	28,117	327,975	162	12,393,519	Rohilkund and Kumaon (Company's Section) (*c*).
—	—	9,537,159	—	—	909,176	1,438	11,599,849	Dibru-Sadiya.
41,777	630,261	9,541,671	33,099	29,267	1,237,151	1,600	24,022,415	Total.
								LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.
55	137,534	298	—	—	—	2,223	3,095,198	The Gaekwar's Mehsána.
55	137,534	298	—	—	—	2,223	3,095,198	Total.
								LINES OWNED AND WORKED BY NATIVE STATES.
932	1,653,664	46,254	1,505	276,002	159,562	2,953	12,734,894	Jodhpore-Bickaneer :— Jodhpore Section.
121	270,959	989	—	12,453	11,203	76	1,140,522	Bickaneer Section.
—	724,856	136,817	995	102,320	1,819,976	3,024	13,446,002	Bhávnagar-Gondal-Junágarh Porbandár.
1,053	2,649,479	184,060	2,500	390,775	1,990,741	6,053	27,321,418	Total.
								FOREIGN LINE.
—	6,153	—	—	1,253	97,470	137	3,361,872	West of India Portuguese.
—	6,153	—	—	1,253	97,470	137	3,361,872	Total.
2,345,013	29,208,183	15,207,802	622,411	30,451,589	41,383,535	1,214,356	891,438,997	Total Metre gauge.

(*b*) Includes the Pondicherry Railway.

(*c*) Includes the Rohilkund and Kumaon Railway (Lucknow-Bareilly Section).

* *See also* Statement No. 17.

GROSS EARNINGS, WORKING EXPENSES, and NET EARNINGS per TRAIN-MILE, also the GROSS EARNINGS per MILE

Serial Number.	Railway.	Coaching Earnings.*			Goods Earnings.†			Total Traffic Earnings.		Sundries, including Electr Telegraph.	
		Amount.	Per Passenger Train-Mile.	Per Cent. on Total Traffic Earnings.	Amount.	Per Goods Train-Mile.	Per Cent. on Total Traffic Earnings.	Amount.	Per Train-Mile.	Amount.	Pe Tra Mi
	Standard Gauge.										
	STATE LINES WORKED BY COMPANIES.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	R
I.	East Indian	1,54,30,325	3·90	31·96	3,28,49,097	5·83	68·04	4,82,79,422	5·03	7,91,201	0·
II.	Bengal-Nágpur	11,11,283	2·98	19·59	45,61,506	4·16	80·41	56,72,789	3·86	4,10,773	0·
III.	Indian Midland (*a*)	19,90,028	2·89	40·98	28,65,714	3·28	59·02	48,55,742	3·11	2,22,779	0·
VI.	Wardha Coal	—	—	—	—	—	—	—	—	(*b*)1,07,574	—
VII.	Dhond-Manmád	—	—	—	—	—	—	—	—	(*b*)3,41,155	—
VIII.	Bezváda Extension	—	—	—	—	—	—	—	—	(*b*) 28,908	—
	Total	1,85,31,636	3·69	31·51	4,02,76,317	5·30	68·49	5,88,07,953	4·66	19,02,390	0·
	STATE LINES WORKED BY THE STATE.										
IX.	North-Western (State) (*d*)	94,83,579	2·95	36·58	1,64,44,903	3·50	63·42	2,59,28,482	3·28	4,80,606	0·
	Amritsar-Pathánkot	—	—	—	—	—	—	—	—	(*b*) 28,052	—
X.	Hyderabad-Umarkot	19,212	1·76	58·48	13,641	1·44	41·52	32,853	1·62	353	0·
XI.	Oudh and Rohilkhand (State)	37,57,481	3·45	45·99	44,12,793	3·27	54·01	81,70,274	3·35	3,72,563	0·
XII.	Eastern Bengal (State)	22,89,026	2·71	35·36	41,83,677	5·13	64·64	64,72,703	3·90	2,54,357	0·
XIII.	Bengal Central	5,53,417	2·83	72·65	2,08,314	2·00	27·35	7,61,731	2·55	7,616	0·
XIV.	Calcutta Port Commissioners'	—	—	—	2,48,662	(*e*)	—	2,48,662	(*e*)	22,258	
	Total	1,61,02,715	3·01	38·93	2,55,11,990	3·62	61·07	4,16,14,705	3·35	11,65,805	0·
	LINES WORKED BY GUARANTEED COMPANIES.										
XVIII.	Great Indian Peninsula (*f*)	89,58,793	2·62	22·24	3,13,19,876	4·92	77·76	4,02,78,669	4·12	3,86,958	0·
XIX.	Bombay, Baroda, and Central India.	46,57,496	3·55	33·37	92,99,145	7·58	66·63	1,39,56,641	5·50	2,87,837	0·
XX.	Madras	37,54,832	2·97	39·75	56,90,712	4·54	60·25	94,45,544	3·75	1,79,125	0·
	Total	1,73,71,121	2·90	27·28	4,63,09,733	5·24	72·72	6,36,80,854	4·29	8,53,920	0·
	ASSISTED COMPANIES.										
XXI.	Delhi-Umballa-Kalka	6,74,094	2·05	62·88	3,97,941	3·09	37·12	10,72,035	2·34	9,734	0
XXII.	Tárkessur	2,68,399	5·77	91·69	24,312	4·60	8·31	2,92,711	5·65	963	0
	Total	9,42,493	2·51	69·06	4,22,253	3·15	30·94	13,64,746	2·68	10,697	0
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.										
XXIII.	Khámgaon	—	—	—	—	—	—	—	—	(*b*) 20,909	
XXIV.	Amráoti	—	—	—	—	—	—	—	—	(*b*) 49,522	
XXVI.	The Nizam's Guaranteed State (*g*)	8,36,044	3·76	31·38	18,27,808	4·81	68·62	26,63,852	4·42	1,16,789	0
XXVII.	The Gaekwar's Petlád	42,150	3·18	69·40	18,584	2·97	30·60	60,734	3·11	509	0
	Total	8,78,194	3·73	32·23	18,46,392	4·78	67·77	27,24,586	4·38	1,97,729	0
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.										
XXIX.	Rájpura-Bhátinda	3,20,311	3·65	57·11	2,40,601	2·94	42·89	5,60,912	3·30	3,141	
XXX.	Jammu and Kashmir (Native State section.)	—	—	—	—	—	—	—	—	(*b*) 15,444	
	Total	3,20,311	3·65	57·11	2,40,601	2·94	42·89	5,60,912	3·30	18,585	
	Total Standard gauge	5,41,46,470	3·17	32·09	11,46,07,286	4·77	67·97	16,87,53,756	4·10	41,49,126	

(*a*) Includes the Bhopal-Itársi Railway.
(*b*) Represent amounts received by the State as rent from the working railway
(*c*) Expenditure incurred direct by the State.
(*d*) Includes the Jammu and Kashmir Railway.
(*e*) Train-mileage not recorded.

o. 29.

WEEK on the STANDARD and METRE GAUGE RAILWAYS during the Year ending the 31st December 1892.

Total Earnings, excluding Steamboat.			Steamboat Earnings.	Gross Earnings, including Steamboat.‡			Working Expenses.§			Net Earnings.‡		
Amount.	Per Mean Mile worked per Week‡	Per Train-Mile.	Amount.	Amount.	Per Train-Mile.	Per Cent. on Total Standard Gauge.	Amount.	Per Train-Mile.	Per Cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per Cent. on Total Capital Outlay on Open Line.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
,90,70,623	579·76	5·71	70,977	4,91,41,600	5·12	28·45	1,41,20,554	1·47	28·73	3,50,21,046	3·65	9·62
60,83,562	140·69	4·14	—	60,83,562	4·14	3·52	30,75,396	2·09	50·55	30,08,166	2·05	3·19
50,78,521	129·57	3·25	—	50,78,521	3·25	2·94	31,29,981	2·00	61·63	19,48,540	1·25	2·09
) 1,07,574	—	—	—	(*b*) 1,07,574	—	—	(*c*) 73,478	—	—	34,096	—	—
) 3,41,155	—	—	—	(*b*) 3,41,155	—	—	(*c*) 12,821	—	—	3,28,334	—	—
) 28,908	—	—	—	(*b*) 28,908	—	—	(*c*) 1,160	—	—	27,748	—	—
,07,10,343	360·51	4·77	70,977	6,07,81,320	4·78	34·91	2,04,13,390	1·61	33·71	4,03,67,930	3·17	7·09
,64,09,088	207·78	3·34	26,577	2,64,35,665	3·34	15·31	1,69,84,636	2·15	64·25	94,51,029	1·19	2·22
(*b*) 28,052	—	—	—	(*b*) 28,052	—	—	—	—	—	28,052	—	—
33,206	29·16	1·63	—	33,206	1·63	0·02	35,155	1·73	105·87	—1,949	—0·09	—5·12
85,42,837	237·22	3·50	—	85,42,837	3·50	4·95	35,26,507	1·45	41·28	50,16,330	2·05	5·43
67,27,060	520·13	4·05	2,97,835	70,24,895	4·23	4·06	31,13,317	1·88	44·32	39,11,578	2·36	6·62
7,69,347	118·35	2·57	—	7,69,347	2·57	0·45	4,56,444	1·53	59·33	3,12,903	1·05	3·11
2,70,920	837·62	(*e*)	—	2,70,920	(*e*)	0·15	1,40,005	(*e*)	51·68	1,30,915	(*e*)	2·26
,27,80,510	232·34	3·44	3,24,412	4,31,04,922	3·47	24·94	2,42,56,064	1·95	56·27	1,88,48,858	1·52	3·17
,06,65,627	524·57	4·16	—	4,06,65,627	4·16	23·55	2,04,47,318	2·09	50·28	2,02,18,309	2·07	7·29
,42,44,478	594·34	5·61	—	1,42,44,478	5·61	8·25	61,13,519	2·41	42·92	81,30,959	3·20	8·44
96,24,669	220·55	3·82	—	96,24,669	3·82	5·57	53,32,537	2·12	55·40	42,92,132	1·70	3·58
6,45,34,774	444·67	4·35	—	6,45,34,774	4·35	37·37	3,18,93,374	2·15	49·42	3,26,41,400	2·20	6·62
10,81,769	128·89	2·36	—	10,81,769	2·36	0·63	5,19,249	1·13	48·00	5,62,520	1·23	3·69
2,93,674	254·05	5·67	—	2,93,674	5·67	0·17	1,38,837	2·68	47·28	1,54,837	2·99	8·94
13,75,443	144·04	2·70	—	13,75,443	2·70	0·80	6,58,086	1·29	47·85	7,17,357	1·41	4·23
(*b*) 30,909	—	—	—	(*b*) 30,909	—	—	—	—	—	30,909	—	—
(*b*) 49,522	—	—	—	(*b*) 49,522	—	—	(*c*) 885	—	—	48,637	—	—
27,80,641	151·15	4·61	—	27,80,641	4·61	1·61	14,55,682	2·41	52·35	13,24,959	2·20	3·35
61,243	88·22	3·14	—	61,243	3·14	0·04	26,486	1·36	43·25	34,757	1·78	4·89
29,22,315	148·86	4·57	—	29,22,315	4·57	1·65	14,83,053	2·38	52·16	14,39,262	2·19	3·38
5,64,053	100·49	3·32	—	5,64,053	3·32	0·33	3,10,229	1·83	55·00	2,53,824	1·49	3·82
(*b*) 15,444	—	—	—	(*b*) 15,444	—	—	—	—	—	15,444	—	—
5,79,497	100·49	3·32	—	5,79,497	3·32	0·33	3,10,229	1·83	55·00	2,69,268	1·49	3·82
7,29,02,882	324·81	4·19	3,95,389	17,32,98,271	4·20	100·00	7,90,14,196	1·92	45·59	9,42,84,075	2·28	5·47

(*b*) Includes branch lines worked, but excludes charges incurred on them direct by the State. The per-centage of net earnings on capital outlay is for the Indian Peninsula Railway only.

(*c*) Includes the earnings and expenses of the Bezváda extension, but excludes the charges incurred direct by the State. The per-centage of net earnings on capital outlay is for the Nizám's Guaranteed State Railway only.

* See also Statements Nos. 17 and 26.
‡ See also Statement No. 17.
† See also Statements Nos. 17 and 27.
§ See also Statements Nos. 17 and 30.

GROSS EARNINGS, WORKING EXPENSES, and NET EARNINGS per TRAIN-MILE, also the GROSS EARNINGS per MILE

Serial Number.	Railway.	Coaching Earnings.* Amount.	Coaching Earnings.* Per Passenger Train-Mile.	Coaching Earnings.* Per Cent. on Total Traffic Earnings.	Goods Earnings.† Amount.	Goods Earnings.† Per Goods Train-Mile.	Goods Earnings.† Per Cent. on Total Traffic Earnings.	Total Traffic Earnings. Amount.	Total Traffic Earnings. Per Train-Mile.	Sundries, including Electr Telegraph. Amount.	Sundries, including Electr Telegraph. Pe Tra Mil
	Metre Gauge.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	R
	STATE LINES WORKED BY COMPANIES.										
XXXIII.	Bengal and North-Western :— Tirhoot section - - Company's section - -	20,05,445	2·89	44·31	25,20,555	2·69	55·69	45,26,000	2·78	1,91,989	0
XXXV.	Rajputana-Malwa - - -	62,03,640	2·94	28·50	1,55,67,082	3·35	71·50	2,17,70,722	3·22	6,29,732	0
XXXVI.	Southern Mahratta (*a*) - -	26,44,918	2·60	45·50	31,67,504	2·30	54·50	58,12,422	2·43	1,28,654	0
XXXIX.	South Indian (*c*) - -	40,93,559	2·81	55·01	33,47,720	1·84	44·99	74,41,279	2·25	2,89,058	0
	Total - - -	1,49,47,562	2·83	37·79	2,46,02,861	2·80	62·21	3,95,50,423	2·81	12,39,433	0
	STATE LINES WORKED BY THE STATE.										
XLIII.	Eastern Bengal (State) :— Northern and Behar sections, including the Kaunia-Dharlla (2′ 6″ gauge) branch.	14,39,738	2·60	38·25	23,23,962	3·06	61·75	37,63,700	2·87	57,833	0
	Dacca section - -	2,88,703	3·15	77·88	82,014	1·05	22·12	3,70,717	2·19	10,203	0
XLIV.	Burma (State) - - -	40,76,573	4·63	58·52	28,89,782	2·82	41·48	69,66,355	3·66	1,16,027	0
	Total - -	58,05,014	3·81	52·29	52,95,758	2·84	47·71	1,11,00,772	3·28	1,84,063	0
	ASSISTED COMPANIES.										
XLVI.	Deoghur - - - -	25,367	—	94·08	1,597	—	5·92	26,964	1·85	—	
XLVII.	Rohilkund and Kumaon (Company's section) (*d*).	5,10,100	2·89	52·75	4,56,893	2·15	47·25	9,66,993	2·49	1,49,491	0
XLIX.	Dibru-Sadiya - - -	80,462	3·07	16·71	4,01,179	2·37	83·29	4,81,641	2·47	31,572	0
	Total - - -	6,15,929	2·91	41·74	8,59,669	2·25	58·26	14,75,598	2·46	1,81,063	0
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.										
LI.	The Gaekwar's Mehsána -	1,25,151	2·84	48·70	1,31,820	2·73	51·30	2,56,971	2·78	1,992	0
	Total - -	1,25,151	2·84	48·70	1,31,820	2·73	51·30	2,56,971	2·78	1,992	0
	LINES OWNED AND WORKED BY NATIVE STATES.										
LIII.	Jodhpore-Bickaneer :— Jodhporè section - - -	3,25,529	3·14	35·02	6,03,961	3·00	64·98	9,29,490	3·05	17,490	0
	Bickaneer section - -	24,826	1·37	35·68	44,747	2·13	64·32	69,573	1·77	6,975	0
LIV.	Bhávnagar - Gondal - Junágarh-Porbandar.	8,11,590	2·99	52·85	7,23,958	3·27	47·15	15,35,548	3·12	42,630	0
	Total - -	11,61,945	2·95	45·84	13,72,666	3·10	54·16	25,34,611	3·03	67,095	0
	FOREIGN LINE.										
LV.	West of India Portuguese -	54,473	1·17	20·19	2,15,359	3·48	79·82	2,69,832	2·49	17,981	0
	Total - -	54,473	1·17	20·19	2,15,359	3·48	79·82	2,69,832	2·49	17,981	0
	Total metre gauge - - -	2,27,10,074	3·03	41·15	3,24,78,133	2·81	58·85	5,51,88,207	2·89	16,91,627	0

(*a*) Includes the Southern Mahratta Railway (Mysore section) the Kolhápur Railway, Nanjangad Extension, and the Yeswantpur-Dodballapur
(*b*) Approximate figures.
(*c*) Includes the Pondicherry Railway.
(*d*) Includes the Rohilkund and Kumaon (Lucknow-Bareilly section).

. 29—*concluded.*

on the STANDARD and METRE GAUGE RAILWAYS during the Year ending the 31st December 1892—*concluded.*

Total Earnings cluding Steamboat.			Steamboat Earnings.	Gross Earnings, including Steamboat.‡			Working Expenses.§			Net Earnings.‡		
ount.	Per Mean-Mile worked per Week.‡	Per Train-Mile.	Amount.	Amount.	Per Train-Mile.	Per Cent. on Total Metre Gauge.	Amount.	Per Train-Mile.	Per Cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per Cent. on Total Capital Outlay on Open Line.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
,17,989	120·31	2·89	4,05,950	51,23,939	3·14	8·88	21,06,870	1·29	41·12	30,17,069	1·85	5·85
,00,454	257·33	3·22	—	2,24,00,454	3·32	38·81	91,85,679	1·36	41·01	1,32,14,775	1·96	10·13
,41,076	82·50	2·48	—	59,41,076	2·48	10·29	(*b*) 40,84,055	1 71	68·74	18,57,021	0·77	1·65
,30,337	136·72	2·36	—	77,30,337	2·36	13·39	48,61,405	1·48	62·89	(*f*) 28,68,932	0·88	3·64
,89,856	160·07	2·90	4,05,950	4,11,95,806	2·93	71·37	2,02,38,009	1·44	49·12	2,09,57,797	1·49	5·62
,21,533	165·46	2·91	3,29,098	41,50,631	3·16	7·19	19,64,072	1·50	47·32	21,86,559	1·66	5·60
,80,920	85 26	2·25	—	3,80,920	2·25	0·66	2,45,330	1·45	64·40	1,35,590	0·80	2·02
,82,382	196·88	3·72	18,236	71,00,618	3·73	12·30	37,14,531	1·95	52·31	33,86,087	1·78	5·39
,84,835	177·61	3·33	3,47,334	1,16,32,169	3·43	20·15	59,23,933	1·75	50·92	57,08,236	1·68	5·26
26,964	108·25	1·85	—	26,964	1·85	0·55	17,257	1·19	64·00	9,707	0·67	3·37
,16,484	85·10	2·87	—	11,16,484	2·87	1·93	6,43,741	1·66	57·66	4,72,743	1·22	4·78
,13,213	127·35	2·63	—	5,13,213	2·63	0·89	3,49,494	1·79	68·10	1,63,719	0·84	2·40
,56,661	95·22	2·77	—	16,56,661	2·77	2·87	10,10,492	1·69	61·00	6,46,169	1·08	3·77
2,58,963	53·76	2·80	—	2,58,963	2·80	0·45	1,05,958	1·15	40·92	1,53,005	1·66	5·15
2,58,963	53·76	2·80	—	2,58,963	2·80	0·45	1,05,958	1·15	40·92	1,53,005	1·66	5·15
,46,980	73·58	3·10	—	9,46,980	3·10	1·64	4,18,039	1·37	44·14	5,28,941	1·73	11·01
76,548	33·84	1·95	—	76,548	1·95	0·14	51,644	1·31	67·47	24,904	0·64	2·63
,78,178	90·95	3·20	—	15,78,178	3·20	2·73	11,40,302	2·31	72·25	4,37,876	0·89	2·54
,01,706	80·09	3·11	—	26,01,706	3·11	4·51	16,09,985	1·92	61·88	9,91,721	1·19	4·31
,87,813	108·53	2·66	(*e*) 86,868	3,74,681	3·46	0·65	3,63,574	3·35	97·04	11,107	0·10	0·07
,87,813	108·53	2·66	86,868	3,74,681	3·46	0·65	3,63,574	3·35	97·04	11,107	0·10	0·07
,79,834	151·39	2·98	8,40,152	5,77,19,986	3·02	100·00	2,92,51,951	1·53	50·68	2,84,68,035	1·49	5·26

Harbour earnings.
Includes Rs. 15,341 on account of the Pondicherry Railway.
* See also Statements Nos. 17 and 26.
‡ See also Statement No. 17.
† See also Statements Nos. 17 and 27.
§ See also Statements Nos. 17 and 30.

WORKING EXPENSES in detail on the STANDARD and METRE GAUGE

Serial Number.	Railway.	Mean Mileage worked. (From Statement No. 24, pages 121 to 123.)	Maintenance of Way, Works, and Stations.			Locomotive.			Carriage and Waggon.			Traffic.		
			Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.
	Standard Gauge.	Miles.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
	STATE LINES WORKED BY COMPANIES.													
I.	East Indian (*a*)	1,627·69	34,77,005	0·36	7·08	43,37,979	0·45	8·83	12,59,323	0·13	2·54	28,48,674	0·30	5·8
II.	Bengal-Nágpur	831·58	8,36,792	0·57	13·75	8,98,924	0·61	14·78	1,81,342	0·12	2·98	4,67,556	0·32	7·6
III.	Indian Midland (*c*)	753·78	6,67,316	0·43	13·14	10,60,353	0·68	20·88	2,35,179	0·15	4·63	4,45,809	0·28	8·7
VI.	Wardha Coal	(44·88)	(*d*)71,993	—	—	—	—	—	—	—	—	—	—	—
VII.	Dhond-Manmád	(145·44)	—	—	—	—	—	—	—	—	—	—	—	—
VIII.	Bezváda Extension	(21·47)	—	—	—	—	—	—	—	—	—	—	—	—
	Total	3,213·05	50,53,106	0·38	8·11	62,97,256	0·48	10·26	16,75,844	0·13	2·73	37,62,039	0·29	6·1
	STATE LINES WORKED BY THE STATE.													
IX.	North-Western (State) (*e*)	2,444·28	53,89,359	0·68	20·39	62,20,171	0·78	23·53	13,28,316	0·17	5·02	24,66,067	0·31	9·3
X.	Hyderabad-Umarkot	21·90	20,214	0·99	60·88	7,402	0·36	22·29	2,316	0·11	6·98	2,966	0·15	8·9
XI.	Oudh and Rohilkhand (State)	692·55	10,38,951	0·43	12·16	10,45,127	0·43	12·24	3,03,789	0·13	3·59	6,41,451	0·26	7·5
XII.	Eastern Bengal (State)	248·72	4,37,946	0·26	6·24	7,06,894	0·43	10·06	2,79,395	0·17	3·98	7,54,700	0·46	10·7
XIII.	Bengal Central	125.01	93,169	0·32	12·50	1,04,403	0·35	13·57	35,283	0·12	4·59	1,03,544	0·35	13·4
XIV.	Calcutta Port Commissioners	6·22	13,060	(*g*)	4·82	24,337	(*g*)	8·99	10,703	(*g*)	3·95	72,171	(*g*)	26·7
	Total	3,538·68	69,95,699	0·56	16·23	81,98,634	0·66	18·81	19,62,802	0·16	4·55	40,43,902	0·32	9·3
	LINES WORKED BY GUARANTEED COMPANIES.													
XVIII.	Great Indian Peninsula (*b*)	1,490·81	48,82,007	0·50	12·01	77,52,128	0·79	19·06	20,43,153	0·21	5·02	30,05,587	0·31	7·3
XIX.	Bombay, Baroda, and Central India.	460·90	16,41,575	0·65	11·52	19,68,271	0·78	13·82	8,23,713	0·32	5·78	8,32,911	0·33	5·8
XX.	Madras	839·26	14,52,779	0·58	15·09	18,61,235	0·74	19·34	5,16,753	0·21	5·37	8,43,744	0·33	8·7
	Total	2,790·97	79,76,361	0·54	12·36	1,15,81,634	0·78	17·95	33,83,699	0·23	5·24	46,82,242	0·32	7·2
	ASSISTED COMPANIES.													
XXI.	Delhi-Umballa-Kalka	161·40	Details included with the East Indian Railway.						—	—	—	—	—	
XXII.	Tarkessur	22·23	20,341	0·39	6·93	25,339	0·49	8·63	7,365	0·14	2·51	16,638	0·32	5·6
	Total	183·63	20,341	0·39	6·93	25,339	0·49	8·63	7,365	0·14	2·51	16,638	0·32	5·6
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.													
XXIV.	Amráoti	(5·44)	—	—	—	—	—	—	—	—	—	—	—	—
XXVI.	The Nizam's Guaranteed State (*j*).	353·77	4,28,156	0·71	15·40	3,71,400	0·61	13·36	1,10,088	0·18	3·96	2,20,991	0·37	7·9
XXVII.	The Gaekwar's Petlád	13·35	7,192	0·37	11·74	8,562	0·44	13·98	3,713	0·19	6·06	3,668	0·19	5·9
	Total	367·12	4,35,348	0·70	14·90	3,79,962	0·61	13·00	1,13,801	0·18	3·89	2,24,659	0·36	7·6
	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.													
XXIX.	Rájpura-Bhátinda	107·94	84,227	0·50	14·93	1,11,962	0·66	19·85	35,024	0·21	6·21	44,859	0·26	7·9
	Total	107·94	84,227	0·50	14·93	1,11,962	0·66	19·85	35,024	0·21	6·21	44,859	0·26	7·9
	Total Standard Gauge	10,201·39	2,05,65,082	0·50	11·87	2,65,04,737	0·64	15·29	71,78,535	0·17	4·14	1,27,74,339	0·32	7·3

(*a*) Includes the Delhi-Umballa-Kalka Railway in the case of details only and foreign lines worked over.
(*b*) Excludes the working expenses of the Delhi-Umballa-Kalka Railway (Rs. 5,19,249).
(*c*) Includes the Bhopal-Itársi State Railway and foreign lines worked over.
(*d*) Expenditure incurred direct by the State.
(*e*) Includes Amritsar-Pathánkot Railway, January to March 1892, and Jammu and Kashmir Railway (Native State section) for the whole year, foreign lines worked over.
(*f*) Includes Rs. 43,496 on account of rent of leased lines.

N.B.—The mileages shown within bra

. 30.

LWAYS during the Year ending the 31st December 1892.

General.			Steamboat.			Special and Miscellaneous.			Total.			Railway.	Serial Number.
ount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.*	Per Train-Mile.*	Per cent. on Gross Earnings.†		
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		*Standard Gauge.*	
												STATE LINES WORKED BY COMPANIES.	
,01,782	0·19	3·65	80,353	0·01	0·17	8,44,687	0·09	1·72	(b) 1,41,20,554	1·47	28·73	East Indian (a) -	I.
,97,217	0·41	9·82	—	—	—	93,565	0·06	1·53	30,75,396	2·09	50·55	Bengal-Nágpur -	II.
,72,537	0·30	9·30	—	—	—	2,48,787	0·16	4·90	31,29,981	2·00	61·63	Indian Midland (c) -	III.
) 1,485	—	—	—	—	—	—	—	—	(d) 73,478	—	—	Wardha Coal - -	VI.
12,821	—	—	—	—	—	—	—	—	(d) 12,821	—	—	Dhond-Manmád -	VII.
) 1,160	—	—	—	—	—	—	—	—	(d) 1,160	—	—	Bezváda Extension -	VIII.
,77,002	0·22	4·66	80,353	0·01	0·13	11,87,039	0·09	1·93	2,04,13,390	1·61	33·71	Total.	
												STATE LINES WORKED BY THE STATE.	
,58,147	0·15	4·38	70,139	0·01	0·27	(f) 3,52,437	0·05	1·33	(f) 1,69,84,636	2·15	64·25	North-Western (e) -	IX.
1,751	0·09	5·27	—	—	—	506	0·03	1·52	35,155	1·73	105·87	Hyderabad-Umarkot	X.
,02,438	0·16	4·71	—	—	—	88,448	0·04	1·03	35,26,507	1·45	41·28	Oudh and Rohilkhand (State).	XI.
,85,800	0·17	4·07	3,27,379	0·20	4·66	3,21,203	0·19	4·57	31,13,317	1·88	44·32	Eastern Bengal (State)	XII.
98,236	0·33	12·77	—	—	—	18,809	0·06	2·44	4,56,444	1·53	59·33	Bengal Central -	XIII.
12,091	(g)	4·46	—	—	—	7,643	(g)	2·82	1,40,005	(g)	51·68	Calcutta Port Commissioners.	XIV.
,58,463	0·16	4·55	3,97,518	0·03	0·92	7,89,046	0·06	1·83	2,42,56,064	1·95	56·27	Total.	
												LINES WORKED BY GUARANTEED COMPANIES.	
,26,787	0·14	3·26	—	—	—	(i) 14,37,656	0·14	3·64	(i) 2,04,47,318	2·09	50·28	Great Indian Peninsula.	XVIII.
,82,040	0·23	4·09	—	—	—	2,64,929	0·10	1·86	61,13,519	2·41	42 92	Bombay, Baroda, and Central India.	XIX.
,40,155	0·21	5·61	—	—	—	1,17,871	0·05	1·22	53,32,537	2·12	55·40	Madras - -	XX.
,48,982	0·16	3·79	—	—	—	18,20,456	0·12	2·82	3,18,93,374	2·15	49·42	Total.	
												ASSISTED COMPANIES.	
—	—	—	—	—	—	—	—	—	5,19,249	1·13	48·00	Delhi-Umballa-Kalka	XXI.
10,925	0·21	3·72	—	—	—	58,229	1·13	19·83	1,38,837	2·68	47·28	Tarkessur - -	XXII.
10,925	0·21	3·72	—	—	—	58,229	1·13	19·83	6,58,086	1·29	47·85	Total.	
												LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
885	—	—	—	—	—	—	—	—	885	—	—	Amráoti - - -	XXIV.
2,75,064	0·46	9·89	—	—	—	49,083	0·08	1·79	14,55,682	2·41	52·35	The Nizam's Guaranteed State (j).	XXVI.
2,553	0·14	4·18	—	—	—	793	0·04	1·30	26,486	1·37	43·25	The Gackwar's Petlád	XXVII.
2,78,597	0·45	9·50	—	—	—	50,776	0·08	1·74	14,83,053	2·38	52·16	Total - -	
												LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.	
26,494	0·15	4·70	—	—	—	7,663	0·05	1·36	3,10,229	1·83	55·00	Rájpura-Bhátinda -	XXIX.
26,494	0·15	4·70	—	—	—	7,663	0·05	1·36	3,10,229	1·83	55·00	Total.	
,90,373	0·18	4·38	4,77,871	0·01	0·23	39,13,209	0·10	2·26	7,90,14,196	1·92	45·59	Total Standard Gauge.	

(g) Information not furnished.
(h) Includes the Wardha Coal, Dhond-Manmád, Khamgáon, and Amráoti railways, but excludes the charges incurred direct by the State.
(i) Includes Rs. 5,29,160 on account of rent of leased lines.
(j) Includes the Bezváda extension and 3·10 miles worked over twice by each train, but excludes the charges incurred direct by the State.
* *See* also Statements Nos. 17 and 29.
† *See* also Statement No. 17.

ot included in the totals.

WORKING EXPENSES in detail on the several STANDARD and METRE GAUGE

Serial Number.	Railway.	Mean Mileage worked. (From Statement No. 24, pages 121 to 123.)	Maintenance of Way, Works, and Stations.			Locomotive.			Carriage and Waggon.			Traffic.		
			Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.
	Metre Gauge.	Miles.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
	STATE LINES WORKED BY COMPANIES.													
XXXIII.	Bengal and North-Western :													
	Tirhoot section - -	754·16	4,23,443	0·26	8·26	4,58,646	0·28	8·95	1,40,188	0·09	2·74	4,04,998	0·25	7·90
	Company's section - -													
XXXV.	Rajputana-Malwa - -	1,674·02	16,33,157	0·24	7·29	40,33,686	0·60	18·01	8,13,294	0·12	3·63	14,12,757	0·21	6·31
XXXVI.	Southern Mahratta (*a*) -	1,384·95	9,48,493	0·40	15·96	13,61,474	0·57	22·91	3,10,012	0·13	5·22	6,76,509	0·28	11·39
XXXIX.	South Indian (*c*) - -	1,087·28	13,54,670	0·41	17·52	18,09,661	0·55	23·41	3,94,650	0·12	5·11	6,58,671	0·20	8·52
	Total - - -	4,090·41	43,59,763	0·31	10·58	76,43,467	0·55	18·60	16,58,144	0·12	4·03	31,52,935	0·22	7·65
	STATE LINES WORKED BY THE STATE.													
XLIII.	Eastern Bengal (State) :—													
	Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ gauge, branch).	444·15	4,94,581	0·38	11·91	3,91,310	0·30	9·43	97,974	0·07	2·36	3,67,759	0·28	8·86
	Dacca section - -	85·92	75,762	0·45	19·89	70,375	0·41	18·47	19,471	0·12	5·11	52,195	0·31	13·70
XLIV	Burma (State) (*d*) - -	691·81	11,08,391	0·58	15·61	11,50,949	0·61	16·21	2,46,839	0·13	3·48	7,11,997	0·37	10·03
	Total - - -	1,221·88	16,78,734	0·49	14·43	16,12,664	0·48	13·87	3,64,284	0·11	3·13	11,31,951	0·33	9·73
	ASSISTED COMPANIES.													
XLVI.	Deoghur - - -	4·79	4,302	0·30	15·96	5,074	0·35	18·82	657	0·05	2·44	4,010	0·28	14·88
XLVII.	Rohilkund and Kumaon (Company's Section) (*e*).	252·30	1,10,283	0·28	9·88	1,45,656	0·38	13·07	40,541	0·11	3·63	1,32,261	0·34	11·86
XLIX.	Dibru-Sadiya - - -	77·50	1,34,256	0·69	26·16	67,655	0·35	13·18	22,191	0·11	4·32	38,268	0·20	7·46
	Total - -	334·59	2,48,841	0·42	15·02	2,18,685	0·37	13·20	63,389	0·11	3·82	1,74,539	0·29	10·53
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.													
LI.	The Gaekwar's Mehsána -	92·63	18,827	0·20	7·27	46,617	0·51	18·00	9,363	0·10	3·62	16,279	0·18	6·29
	Total - - -	92·63	18,827	0·20	7·27	46,617	0·51	18·00	9,363	0·10	3·62	16,279	0·18	6·29
	LINES OWNED AND WORKED BY NATIVE STATES.													
LIII.	Jodhpore-Bikaneer :— Jodhpore section - -	247·50	1,20,313	0·39	12·70	1,76,497	0·58	18·64	14,597	0·05	1·54	45,568	0·15	4·81
	Bikaneer section - -	43·50	14,184	0·36	18·53	24,397	0·62	31·87	1,673	0·04	2·19	4,997	0·15	7·72
LIV.	Bhávnagar - Gondal - Junágarh-Porbandar.	333·72	5,16,088	1·05	32·70	2,31,834	0·47	14·69	44,310	0·09	2·81	1,55,594	0·31	9·86
	Total - -	624·72	6,50,585	0·78	25·01	4,32,728	0·52	16·63	60,580	0·07	2·33	2,07,159	0·25	7·96
	FOREIGN LINE.													
LV.	West of India Portuguese -	51·00	62,567	0·58	16·70	81,730	0·75	21·81	16,703	0·15	4·46	41,489	0·38	11·07
	Total - - -	51·00	62,567	0·58	16·70	81,730	0·75	21·81	16,703	0·15	4·46	41,489	0·38	11·07
	Total Metre Gauge -	7,225·23	70,19,317	0·37	12·16	1,00,55,891	0·53	17·42	21,72,463	0·11	3·76	47,24,352	0·25	8·18

(*a*) Includes Southern Mahratta Railway (Mysore section) and the Kolhápur Railway.
(*b*) Approximate figures.
(*c*) Includes the Pondicherry Railway.
(*d*) Includes the Mu Valley Railway.

No. 30—*concluded.*

RAILWAYS during the YEAR ending the 31st December 1892—*concluded.*

General.			Steamboat.			Special and Miscellaneous.			Total.			Railway.	Serial Number.
Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.	Per Train-Mile.	Per cent. on Gross Earnings.	Amount.*	Per Train-Mile.*	Per cent. on Gross Earnings.†		
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		*Metre Gauge.*	
												STATE LINES WORKED BY COMPANIES.	
3,83,365	0·24	7·48	2,16,573	0·13	4·23	79,657	0·04	1·56	21,06,870	1·29	41·12	Bengal and North-Western— Tirhoot section.	XXXIII.
11,61,480	0·17	5·18	—	—	—	1,31,305	0·02	0·59	91,85,679 (b)	1·36	41·01	Company's section. Rajputaná-Malwa -	XXXV.
7,31,595	0·30	12·31	—	—	—	55,972	0·03	0·95	40,84,055	1·71	68·74	Southern Mahratta (a)	XXXVI.
5,90,513	0·18	7·64	—	—	—	53,240	0·02	0·69	48,61,405	1·48	62·89	South Indian (c) -	XXXIX.
28,66,953	0·20	6·96	2,16,573	0·02	0·52	3,20,174	0·02	0·78	2,02,38,009	1·44	49·12	Total.	
												STATE LINES WORKED BY THE STATE.	
2,05,949	0·16	4·96	3,01,642	0·23	7·27	1,04,827	0·08	2·53	19,64,072	1·50	47·32	Eastern Bengal (State)— Northern and Behar sections (including the Kaunia-Dharla, 2′ 6″ gauge branch).	XLIII.
20,780	0·12	5·46	—	—	—	6,747	0·04	1·77	2,45,330	1·45	64·40	Dacca section.	
3,79,664	0·20	5·35	61,589	0·03	0·86	55,102	0·03	0·77	37,14,531	1·95	52·31	Burma (State) (d) -	XLIV.
6,06,393	0·18	5·21	3,63,231	0·11	3·12	1,66,676	0·05	1·43	59,23,933	1·75	50·92	Total.	
												ASSISTED COMPANIES.	
3,050	0·20	11·31	—	—	—	164	0·01	0·61	17,257	1·19	64·00	Deoghur - -	XLVI.
1,29,389	0·33	11·59	—	—	—	85,311	0·22	7·64	6,43,741	1·66	57·66	Rohilkund and Kumaon (Company's section) (e).	XLVII.
85,533	0·44	16·67	—	—	—	1,591	0·01	0·31	3,49,494	1·79	68·10	Dibru-Sadiya - -	XLIX.
2,17,972	0·36	13·16	—	—	—	87,066	0·14	5·26	10,10,492	1·69	61·00	Total.	
												LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.	
13,358	0·14	5·16	—	—	—	1,514	0·02	0·58	1,05,958	1·15	40·92	The Gaekwar's Mehsána.	LI.
13,358	0·14	5·16	—	—	—	1,514	0·02	0·58	1,05,958	1·15	40·92	Total.	
												LINES OWNED AND WORKED BY NATIVE STATES.	
29,807	0·10	3·15	—	—	—	31,257	0·10	3·30	4,18,039	1·37	44·14	Jodhpore-Bickaneer— Jodhpore section.	LII
3,272	0·08	4·27	—	—	—	2,121	0·06	2·78	51,644	1·31	67·47	Bickaneer section.	
1,62,233	0·33	10·28	—	—	—	30,243	0·06	1·91	11,40,302	2·31	72·25	Bhávnagar - Gondal-Junágarh-Porbandar.	LIV.
1,95,312	0·23	7·51	—	—	—	63,621	0·07	2·44	16,09,985	1·92	61·88	Total.	
												FOREIGN LINES.	
93,022	0·86	24·83	(f) 58,473	0·54	15·61	9,590	0·09	2·56	3,63,574	3·35	97·04	West of India Portuguese.	LV.
93,022	0·86	24·83	58,473	0·54	15·61	9,590	0·09	2·56	3,63,574	3·35	97·04	Total.	
39,93,010	0·21	6·92	6,38,277	0·03	1·11	6,48,641	0·03	1·12	2,92,51,951	1·53	50·68	Total Metre Gauge.	

(e) Includes the Rohilkund and Kumaon Railway (Lucknow-Bareilly section).
(f) Harbour charges.
* *See* also Statements Nos. 17 and 29.
† *See* also Statement No. 17.

CHAPTER IX.

RATES AND FARES.

Maximum and Minimum Rates and Fares.—In 1890 a legal difficulty arose regarding the application to the East Indian Railway, under the provisions of the Company's contract, of the *single rate* which had been fixed in 1887 as the maximum and minimum *for each* of the five classes of goods prescribed for adoption. It was therefore resolved in 1891 that the schedule of maximum and minimum rates and fares, which was printed as Appendix J. to the Director-General of Railways' Administration report for 1891–92, should be adopted on the East Indian Railway, it being further laid down that the classification of goods then in force on the line was not to be altered without the prior sanction of Government.

The same schedule, together with a classification of goods based on that in force on the East Indian Railway, has also been prescribed for the following railways :—

(i.) All State railways administered directly by the Government.
(ii.) Bengal-Nágpur Railway.
(iii.) Indian Midland Railway.
(iv.) Bengal and North-Western Railway.
(v.) Lucknow-Bareilly Section of the Rohilkund and Kumaon Railway.

The same maxima and minima for both coaching and goods traffic are now also in force on the South Indian and Southern Mahratta Railways. The Southern Mahratta Railway, however, has been allowed to retain its existing classification for goods, while the South Indian Railway has adopted a classification based on that in force on the Madras Railway. Neither of these classifications, however, differ materially from that in force on the East Indian Railway.

The question of introducing the same schedule of maximum and minimum rates and fares on the Rajputana-Malwa Railway, together with a suitable classification of goods, is under consideration.

At present no steps have been taken to revise the maximum rates and fares sanctioned many years ago for the Great Indian Peninsula, Bombay, Baroda and Central India, and Madras Railways.

2. *Revised Rates for the Carriage of Coal and Railway Materials.*—The revised rates and conditions for the carriage of coal and railway materials, promulgated with the Government of India, Public Works Department, Circular No. 17 Railway, dated the 30th October 1891 (*vide* Appendix H. to the Director-General of Railways' Administration report for 1891–92), have been adopted on the East Indian, South Indian, Indian Midland, Bengal-Nágpur, Bengal and North-Western (including Tirhoot), North-Western (State), Oudh and Rohilkhand (State), Eastern Bengal (State), Burma (State), Bengal Central, Tarkessur, Jorhát, and Dibru-Sadiya Railways.

The Rohilkund and Kumaon Railway has also introduced these revised rates, except in the case of timber and sleepers.

The Madras, Southern Mahratta, Nizam's Guaranteed State, Darjeeling-Himalayan, Deoghur, Jodhpore-Bickaneer, Bengal Dooars, and Calcutta Port Commissioners' Railways have expressed their inability to accept the new rates.

3. *Ordinary Passenger Fares and Goods Rates.*—Statement No. 31 on pages 150 to 153 shows the ordinary passenger fares and goods rates in force on the standard and metre gauge railways on the 31st December 1892.

4. *Alterations in Rates and Fares.*—Particulars of the chief alterations made in the coaching fares and goods rates during 1892 are given below. In taking their equivalents in English money and weight, the rupee has been converted at 1*s.* 4*d.*, and a ton has been taken as equal to 27 · 22 maunds.

Coaching Fares.

Bengal-Nágpur Railway (Standard Gauge).

5. From the 1st November 1892 the rate for Government treasure in consignments of 270 maunds (9·92 tons) and over was reduced from 1 pie to $\frac{2}{3}$ of a pie per maund (2·268*d.* to 1·512*d.* per ton) per mile.

Indian Midland Railway System (Standard Gauge).

6. From the 1st January 1892, the coaching fares from Delhi and *viâ* and Gháziabad and *viâ*, and Bombay and *vice versâ*, have been equalized with those chargeable *viâ* Delhi over the Bombay, Baroda and Central India Railway.

Local third class return tickets available by mail trains at the lowest third class fare have been introduced on the Cawnpore-Jhánsi and Agra-Jhánsi sections, in order that passengers may be induced to travel to and from Agra or Cawnpore and stations up to Jhánsi both ways on the same day, or return on the next day if desirous of making a longer stay.

Permission has been given to Messrs. Henry Gaze & Co. to issue tourists' tickets over the Indian Midland Railway on terms similar to those allowed to Messrs. Thomas Cook & Son.

Reduced rates have been adopted for the carriage of treasure, including specie, bullion etc., the property of Government.

Oudh and Rohilkhand (State) Railway (Standard Gauge).

7. On and from 1st October 1892, the third class fares by mail trains on the main line were raised from $2\frac{1}{2}$ pies (0·208*d.*) to 3 pies (0·25*d.*) per mile.

Bengal and North-Western Railway System (Metre Gauge).

8. From the 1st January 1892, the fares on the Company's and Tirhoot sections were assimilated, and they are now as follows:

First class, 18 pies (1·5*d.*) per mile.
Second class, 9 pies (0·75*d.*) per mile.
Intermediate class, 4 pies (0·333*d.*) per mile.
Third class, $1\frac{1}{2}$ to 3 pies (0·125 to 0·25*d.*) per mile.

The first class fare on the Company's section was raised from 15 to 18 pies (1·25 to 1·5*d.*) and the intermediate on the Tirhoot section was lowered from $4\frac{1}{2}$ to 4 pies (0·375 to 0·333*d.*) per mile. The third class fares were, as far as possible, arranged so as to amount to one anna (one penny) between stations.

Southern Mahratta Railway (Metre Gauge).

The third class fares over the Bijápur branch and the Guntakal-Kistna section were reduced from $2\frac{1}{2}$ to 2 pies (0·208 to 0·167*d.*) per mile, with effect from 1st July 1892.

Burma (State) Railway (Metre Gauge).

10. Arrangements were made with the Irrawaddy Flotilla Company Limited, for combined circular rail and river tours during the touring season which commenced in December. Tickets for such tours were issued at specially reduced rates.

Rohilkund and Kumaon Railway System (Metre Gauge).

11. On the company's section, second class accommodation was substituted for intermediate class, no alterations being made in the fares.

On the Lucknow-Bareilly section, first and second classes were also introduced. The first class fare was fixed as 18 pies (1·5*d.*) per mile, and the second class fare was kept the same as that of the upper class which had previously existed, *viz.*, 9 pies (0·75*d.*) per mile.

Goods Rates.

Bengal-Nágpur Railway (Standard Gauge).

12. The rate for kerosene oil was reduced from $\frac{7}{27}$ to $\frac{1}{4}$ of a pie per maund (0·588 to 0·567*d.* per ton) per mile, and in some special cases to $\frac{1}{5}$ of a pie per maund (0·454*d.* per ton) per mile. Timber rates were reduced from $\frac{1}{4}$ to $\frac{1}{6}$ of a pie per maund (0·567 to 0·378*d.* per ton) per mile with satisfactory results.

During the months July to December, a reduced rate of $\frac{1}{4}$ pie per maund (0·567*d.* per ton) per mile (the ordinary rates during the other months of the year being $\frac{1}{3}$ of a pie per maund (0·756*d.* per ton) per mile) was quoted for lac stick and lac refuse in full waggon loads in order to stimulate traffic.

The East Indian railway goods classification, as given in their tariff of September 1892, was adopted in its entirety, with the exception of the rates for cotton and articles classed as cotton.

Indian Midland Railway (Standard Gauge).

13. The terminal charges in "Cross" traffic have been withdrawn.

North Western (State) Railway System (Standard Gauge).

14. The only change of any importance in fares during the year was the removal of all extra charges levied on goods traffic on the Sind-Pishin section; the rates for goods on that section being now subject to the same classification and to the same maxima and minima as obtain on the main line.

Amongst minor alterations may be mentioned the changes in respect of certain items of traffic *viâ* Ghâziabad made with a view to equalization of charges with the Delhi-Umballa-Kalka railway route.

Oudh and Rohilkhand (State) Railway (Standard Gauge).

15. On and from the 1st March 1892, the short distance charge of 3 pies per maund (6·805*d.* per ton) was withdrawn on all articles.

On and from the 1st April 1892, the rate over the Oudh and Rohilkhand Railway for kerosene oil and booked from and *viâ* Howrah and Sealdah *viâ* Moghal Sarai and Saháranpur to Umballa and stations above was altered from Re. 0-8-5 to Re. 0-8-7 per maund (19*s.* 1·102*d.* to 19*s.* 5·638*d.* per ton).

On and from the 1st November 1892, the rate for edible grains, pulses and common seeds fulfilling special class conditions, and booked from stations on the Rohilkund and Kumaon Railway *viâ* Lucknow to Sháhjahánpur, Tilhar, Miránpur, Katra, and Fatehganj, was reduced from Re. 0-2-1 to Re. 0-2-0 per maund (4*s.* 8·708*d.* to 4*s.* 6·440*d.* per ton) for the whole distance.

On and from the 1st November 1892, the rate for the carriage of stone of any description in full waggons at owner's risk, and loaded and unloaded by owners and booked *viâ* Moghal Sarai was altered to $\frac{1}{6}$ pie per maund (0·378*d.* per ton) per mile when carried for distances of 125 miles and over, the rates previously in force being $\frac{1}{3}$rd, $\frac{1}{8}$th, and $\frac{1}{6}$th pie per maund (0·756*d.*, 0·454*d.*, and 0·378*d.* per ton) per mile according to the distance carried.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

16. The assimilation of the Eastern Bengal (State) Railway goods classification with that of the East Indian railway was completed.

The rate for carriage of oil in bulk, in owner's special tank waggons was fixed at eight pies (0·667*d.* per ton) per mile of carrying capacity, with a haulage charge of three annas (3*d.*) per mile for vehicles returned empty. Oil was temporarily carried in engine tenders at the above rates, pending construction of the special vehicles.

Great Indian Peninsula Railway System (Standard Gauge).

17. The only important change was a reduction of the minimum rate for food-grains, carried 400 miles, from 0·157 pie to 0·125 pie per maund (0·356*d.* to 0·284*d.* per ton) per mile for traffic from the Bengal-Nágpur Railway to Bombay.

Bombay, Baroda, and Central India Railway System (Standard and Metre Gauges).

18. There were no important changes during 1892; but the terminal charge of 3 pies per maund (6·805*d.* per ton) which was levied on all cross traffic on the Rajputana-Malwa railway—*i.e.*, on all traffic which neither originated from, nor terminated at, any station of the line—was abolished on the 1st November 1892.

Southern Mahratta Railway System (Metre Gauge).

19. With effect from the 1st May 1892, the following reduced rates were introduced for the carriage of coal for the public :

1 mile to 350 miles, 0·147 pie per maund (0·333*d.* per ton) per mile ;
351 miles to 500 miles, 0·129 pie per maund (0·293*d.* per ton) per mile ;
Over 500 miles, 0·110 pie per maund (0·25*d.* per ton) per mile ;

the local rate between the Kistna canal and Guntakal being altered to 0·147 pie per maund (0·333*d.* per ton) per mile with effect from the 11th August.

Reduced rates for several other descriptions of goods were also introduced during the year, especially for salt, grain and common seeds, kerosene oil, indigo, seed, and cotton.

Jodhpore-Bickaneer Railway (Metre Gauge).

20. The special famine rates for grain referred to in paragraph 22, Chapter IX., of the last report were discontinued on the 1st September, and for grass on the 1st October 1892.

PASSENGER FARES and GOODS RATES in Pies on the STANDARD and

(The fares and rates shown in this table can be converted int

Serial Number	Railway.[a]	Passenger Fares per Mile.				Good		
		1st Class.	2nd Class.	3rd or Intermediate Class.	Lowest Class (3rd or 4th).	Special Class per Ton per Mile.		1s
						Food-Grains.	Coal.	Per Ton per Mile.
		Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.
	Standard Gauge.							
	STATE LINES WORKED BY COMPANIES.							
I.	East Indian (*a*)	18·00	9·00	4·50	2·50	(*b*)	(*c*)	9·07
II.	Bengal-Nágpur	18·00	8·00	3·00	2·00	(*d*)	(*e*) & (*f*)	9·07
III.	Indian Midland (*g*)	12·00	6·00	(*h*) 3·00	(*i*)	2·72 to 9·07	2·72 to 9·07	9·07
VI.	Wardha Coal	18·00	9·00	(*h*) 4·00	(*j*) 2·00	—	—	San
	STATE LINES WORKED BY THE STATE.							
IX.	North-Western (State) (*k*)	12·00	6·00	3·00	2·00, 2·25 & 2·50	3·40, 4·54, 5·44 & 6·80	2·72, 3·02, 3·89, 4·54 & 9·07	9·07
XI.	Oudh and Rohilkhand (State)	12·00	6·00	4·00	2·50 & (*l*) 3·00	4·54 to 9·07	2·72 to 4·49	9·07
XII.	Eastern Bengal (State)	18·00 & (*m*) 12·00	9·00 & (*m*) 6·00	4·00	2·50	4·54 to 5·44	4·54 to 5·44	9·07
XIII.	Bengal Central	12·00	6·00	4·50	3·00 & (*n*) 2·50	3·89 to 5.44	3·89 to 5·44	9·07
XIV.	Calcutta Port Commissioners'	Information not furnished.			—	—	—	—
	LINES WORKED BY GUARANTEED COMPANIES.							
XVIII.	Great Indian Peninsula (*p*)	12·00	6·00	(*h*) 3·00	(*j*) 2·50	3.40 to 8·07	5·04 & 4·54	(*q*) 10·08 (*r*) 9.58 (*s*) 9·07
XIX.	Bombay, Baroda and Central India	12·00	6·00	3·00	2·25 to 2·50	(*t*)	(*u*)	10·89
XX.	Madras	12·00	6·00	—	1·50 & 2·50	4·03, 4·57, 6·86 & 8·60	4·03, 5·04 8·05, 8·07 & 10·08	10·08
	ASSISTED COMPANY.							
XXII.	Tarkessur	12·00	6·00	4·50	3·00		Same as on the East Indi	
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.							
XXVI.	The Nizam's Guaranteed State (*v*)	18·00	6·00	(*h*) 2·50	(*j*) 2·00	(*w*) 7·06, (*x*) 5·04 to 6·05	4·54	10·08
XXVII.	The Gaekwar's Petlád	12·00	6·00	—	2·50	(*y*) 7·78	10·89	10·89

(*a*) The East Indian Railway fares and rates obtain also on the Delhi-Umballa-Kalka Railways, excepting between Umballa and Kalka, for which the figures are double of those herein quoted.

(*b*) All stations except Howrah:
For first 100 miles - 9·07 pies per ton per mile
" extra distances over 100 and up to 450 miles - 4·63 " "
" extra distances above 450 miles - 3·27 " "

(*c*) For all distances up to 400 miles inclusive - 4·49 pies per ton per mile
For distances over 400 miles -
For first 400 miles - 4·49 pies per ton per mile } In consignments of less than 3,000 maunds or 110 tons.
For distances in excess of 400 miles - 2·99 " "
For all distances up to 400 miles inclusive - 4·08 pies per ton per mile
For all distances over 400 miles -
For first 400 miles - 4·08 pies per ton per mile } In consignments of 3,000 maunds or 110 tons and over.
For distances in excess of 400 miles - 2·72 " "

(*d*) 9·07 pies per ton per mile for distances from 1 to 300.
8·06 " " " " 301 to 375.
7·31 " " " " 376 to 400.
6·55 " " " " 401 to 450.
6·05 " " " " 451 to 475.
5·29 " " " " 476 to 525.
5·04 " " " " 526 to 550.
4·29 " " " " 551 to 600.
3·02 " " " " over 600 miles.

(*e*) For distances under 100 miles - 9·07 pies per ton per mile.
" " from 100 to less than 300 miles - 6·80 " "
" " " 300 " " 600 " - 4·54 " "
" " of 600 miles and over - 3·89 " "

(*f*) To Nágpur and *viá* Nágpur - 2·72 " "

(*g*) Includes the Bhopal-Itársi Railway.

N.B.—The rates under column "Per ton per mile" have, as far as possible, been calculated from the actual rates in force.

. 31.

TRE GAUGE RAILWAYS on the 31st December 1892.

lish money at 1s. 4d. to the rupee by taking 1 pie = 0·083d.)

s.	2nd Class.		3rd Class.		4th Class.		5th Class.		Railway.	Serial Number.
Maund r Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.		
Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies	Pies.		
									Standard Gauge.	
									STATE LINES WORKED BY COMPANIES.	
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	East Indian (*a*) - -	I.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Bengal-Nágpur - -	II.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Indian Midland (*g*) - -	III.
on the Great Indian Peninsula Railway which works the line.									Wardha coal - - - -	VI
									STATE LINES WORKED BY THE STATE.	
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	North-Western (State) (*k*) -	IX.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Oudh and Rohilkhand (State) -	XI.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Eastern Bengal (State) - -	XII.
0·33	(*o*) 3·89	(*o*) 0·14	(*o*) 4·54	(*o*) 0·17	(*o*) 5.44	(*o*) 0·20	(*o*) 6·80	(*o*) 0·25	Bengal Central - -	XIII.
—	—	—	—	—	—	—	—	—	Calcutta Port Commissioners' -	XIV.
									LINES WORKED BY GUARANTEED COMPANIES.	
(*q*) 0·37 (*r*) 0·35 (*s*) 0·33	(*q*) 14·11 (*r*) 14·11 (*s*) 13·61	(*q*) 0·52 (*r*) 0·52 (*s*) 0·50	20·16	0·74	(*q*) 28·23 (*r*) 28·23 (*s*) 25·20	(*q*) 1·04 (*r*) 1·04 (*s*) 0·93	(*q*) 40·33 (*r*) 40·33 (*s*) 34·28	(*q*) 1.48 (*r*) 1·48 (*s*) 1·26	Great Indian Peninsula (*p*) -	XVIII.
0·40	16·33	0·60	21·78	0·80	27·22	1·00	32·66	1·20	Bombay, Baroda and Central India	XIX.
0·37	13·61	0·50	18·15	0·67	24·20	0·89	36·29	1·33	Madras - - - -	XX.
									ASSISTED COMPANY.	
ilway which works the line.					—	—	—	—	Tarkessur - - -	XXII.
									LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
0·37	14·11	0·52	20·16	0·74	28·23	1·04	40·33	1·48	The Nizam's Guaranteed State (*v*)	XXVI.
0·40	16·33	0·60	21·78	0·80	27·22	1·00	32·66	1·20	The Gaekwar's Petlád - -	XXVII.

(*h*) Third class by mail trains.

(*i*) First 100 miles 2·67 pies.
Next " " 2·50 "
" 200 " 2·33 "
Above 100 " 2·00 "

(*j*) By trains other than mail.

(*k*) The North-Western Railway fares and rates obtain also on the Hyderabad-Umarkot, Rájpura-Bhátinda, and Jammu and Kashmir Railways.

(*l*) By mixed trains on main line.

(*m*) Between Calcutta and Kánchrapára.

(*n*) Between Dum-Dum and Duttapukur.

(*o*) Special class rates A. to D.

(*p*) Includes the Dhond-Manmád, Khámgaon, and Amráoti railways.

(*q*) For distances from 1 to 400 miles.

(*r*) " " " 401 to 600 "

(*s*) " " " above 600 "

(*t*) & (*u*)

	Food-grains. Per ton. per mile Pies.	Coal. Per ton. per mile Pies.	
1 to 100 miles - - -	9·53	5·44	When in consignments of 160 maunds or 5·88 tons and over.
101 to 200 " - - -	6·80	4·90	
201 to 300 " - - -	4·08	4·08	
Over 300 " - - -	2·72	2·72	

(*v*) Includes the Bezwada Extension Railway.

(*w*) Local.

(*x*) Through booking.

(*y*) This rate applies to consignments weighing 160 maunds or 5·88 tons and over.

STATEMENT

PASSENGER FARES and GOODS RATES in Pies on the STANDARD and

(The fares and rates shown in this table can be converted into

Serial Number.	Railway.	Passenger Fares per Mile.				Goods		
		1st Class.	2nd Class.	3rd or Intermediate Class.	Lowest Class (3rd or 4th).	Special Class per Ton per Mile.		1st
						Food-Grains.	Coal.	Per Ton per Mile.
		Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.
	Metre Gauge.							
	STATE LINES WORKED BY COMPANIES.							
XXXIII.	Bengal and North-Western—							
	Tirhoot section	18·00	9·00	4·00	2·00	5·44 to 6·80	4·49	9·07
	Company's section							
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly section).	18·00	9·00	4·00	2·00	6·80	5·44	9·07
XXXV.	Rajputana-Malwa	15·00	8·00	3·00	2·00 to 2·25	(*a*)	(*a*)	9·53
XXXVI.	Southern Mahratta (*b*)	12·00	6·00	—	(*c*) 2·00 & 2·50	4·54 to 6·80	4·54 to 9·07	9·07
XXXIX.	South Indian (*d*)	12·00	4·00	—	2·00	(*e*) 9·07	(*e*) 9·07	(*e*) 9·07
	STATE LINES WORKED BY THE STATE.							
XLIII.	Eastern Bengal (State)—							
	Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ gauge, branch).	18·00	9·00	4·00	2·50	3·89 to 5·44	3·89 to 5·44	9·07
	Dacca section	18·00	9·00	4·00	2·50	5·44	5·44	9·07
XLIV.	Burma (State)	15·00	6·00	—	3·00	4·08 to 7·89	2·72 to 9·25	12·25
	ASSISTED COMPANIES.							
XLVI.	Deoghur	24·00	—	—	6·00	—	—	—
XLVII.	Rohilkund and Kumaon (Company's section).	35·00	15·00	—	3·11	6·80	5·44	9·07
XLIX.	Dibru-Sadiya	18·00	9·00	4·00	—	—	—	27·22
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.							
LI.	The Gaekwar's Mehsána	15·00	8·00	—	2·25	(*h*) 6·80	9·53	9·53
	LINES OWNED AND WORKED BY NATIVE STATES.							
LIII.	Jodhpore-Bickaneer—							
	Jodhpore section	18·00	6·00	—	2·00	(*i*) 10·89	(*i*) 10·89	21·78
	Bickaneer section							
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar.	12·00	6·00	—	2·75	7·08	4·08, 5·99 & 8·17	10·89
	FOREIGN LINE.							
LV.	West of India Portuguese	12·00	6·00	—	2·50	7·89	5·17	9·80

(*a*) 9·53 pies per ton per mile for distances from 1 to 100 miles
6·80 „ „ „ „ 101 to 200 „
4·08 „ „ „ „ 201 to 400 „
2·72 „ „ „ over 400 miles
} When in consignments of 160 maunds or 5·88 tons and over.

(*b*) Includes the Southern Mahratta Railway (Mysore section) and the Kolhápur State Railway.
(*c*) This rate was in force over the whole line, except from Poona to Guntakal and Castle Rock and on the Kolhapur State Railwa .
(*d*) Includes the Pondicherry Railway.

o. 31—*concluded.*

ETRE GAUGE RAILWAYS on the 31st December 1892—*concluded.*

lish money at 1*s.* 4*d.* to the rupee by taking one pie = 0·083*d.*)

os.										
s.	2nd Class.		3rd Class.		4th Class.		5th Class.		Railways.	Serial Number.
r Maund er Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.	Per Ton per Mile.	Per Maund per Mile.		
Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.		
									Metre Gauge.	
									STATE LINES WORKED BY COMPANIES.	
									Bengal and North-Western—	XXXIII.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Tirhoot section.	
									Company's section.	
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Rohilkund and Kumaon (Lucknow-Bareilly section).	XXXIV.
0·35	14·29	0·53	19·05	0·70	23·14	0·85	27·22	1·00	Rajputana-Malwa - - -	XXXV.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Southern Mahratta (*b*) - - -	XXXVI.
) 0·33	(*f*) 13·61	(*f*) 0·50	(*g*) 54·44	(*g*) 2·00	—	—	—	—	South Indian (*d*) - -	XXXIX.
									STATE LINES WORKED BY THE STATE.	
									Eastern Bengal (state)—	XLIII.
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Northern and Behar sections (including the Kaunia Dharlla, 2ft. 6ins. gauge, branch).	
0·33	13·61	0·50	18·15	0·67	22·68	0·83	27·22	1·00	Dacca section.	
0·45	15·24	0·56	19·87	0·73	—	—	—	—	Burma (State) - - -	XLIV.
									ASSISTED COMPANIES.	
—	—	—	—	—	—	—	—	—	Deoghur - - -	XLVI.
0·38	12·52	0·46	18·78	0·69	28·04	1·03	54·44	2·00	Rohilkund and Kumaon (Company's section).	XLVII.
1·00	54·44	2·00	81·66	3·00	—	—	—	—	Dibru-Sadiya - - -	XLIX.
									LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.	
0·35	14·29	0·53	19·05	0·70	23·14	0·85	27·22	1·00	The Gaekwar's Mehsána -	LI.
									LINES OWNED AND WORKED BY NATIVE STATES.	
									Jodhpore-Bickaneer—	LIII.
0·80	27·22	1·00	29·94	1·10	34·02	1·25	38·11	1·40	Jodhpore section.	
									Bickaneer section.	
0·40	16·33	0·60	21·78	0·80	27·22	1·00	32·66	1·20	Bhávnagar - Gondal - Junágarh - Porbandar.	LIV.
									FOREIGN LINE.	
0·36	13·88	0·51	23·63	0·87	33·75	1·24	47·91	1·76	West of India Portuguese -	LV.

(*e*) On the excepted list. In truck loads of 162 maunds or 5·95 tons, 3 annas per mile, and of 270 maunds or 9·92 tons, 5 annas per mile.
(*f*) Excepted goods.
(*g*) Combustibles.
(*h*) This rate applies to consignments weighing 160 maunds or 5·88 tons and over.
(*i*) Per waggon load - - { under 100 miles - 0 4 0 a waggon. over 100 " - 0 3 0 "

N.B.—The rates under column "Per ton per mile" have, as far as possible, been calculated from the actual rates in force.

CHAPTER X.

FUEL CONSUMPTION.

The total consumption of fuel on the standard and metre gauge railways during 1892 compares with the previous year as follows :—

Years.	Coal.			Coke.	Patent Fuel.	Wood.
	English.	Indian.	Total.			
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Previous year	216,822	782,664	*1,036,498	14,478	8,655	340,038
1892 - -	204,603	875,996	1,080,599	9,496	4,139	300,682

2. The total consumption of coal during 1892 was 4·25 per cent. greater than in 1891. The quantity of English coal used was 5·64 per cent. less, and that of Indian coal 11·92 per cent. more. The total consumption of coke, which is used on the East Indian Railway only, decreased by 34·41 per cent., and that of wood and patent fuel by 11·57 per cent. and 52·18 per cent. respectively.

3. Particulars regarding the description of fuel in use on the principal lines are given in the following paragraphs. The average cost per ton, the consumption per train-mile and per thousand gross ton-miles, stated in terms of Bengal (Kurhurbaree) coal, will be found in Statement No. 32 on page 161.

As very various qualities of fuel are used on Indian railways, it becomes necessary to reduce these to some common standard based on the relative heating efficiency of the coals used. It has therefore been directed that till more exact experiment has determined a closer approximation, the co-efficients 1·11 for English coal and 1·25 for patent fuel, shall be used for converting these into terms of Bengal coal.

East Indian Railway (Standard Gauge).

4. The entire supply of fuel used on the East Indian Railway, and its branches was obtained from the East Indian Railway collieries at Kurhurbaree and Serampore.

The average cost of the coal for the year at the collieries was Rs. 1–9–5 against Rs. 1–9–6 in the previous year.

Bengal-Nágpur Railway (Standard Gauge).

5. The coal used during the year on the different sections of the line was obtained from the following sources :

On the main line (Ásansol to Nágpur) and on the section (Biláspur to Sahdol). — Bengal steam coal supplied by the Bengal Coal Company, at Rs. 3 per ton, delivered in waggons at Sanctoria.

On the section (Sahdol to Katni). — Umaria coal supplied from the Umaria collieries, at Rs. 5–8–0 per ton, delivered in waggons at the pit's mouth, Umaria.

The quantities of the different descriptions of coal consumed during the year were :—

	Tons.
Bengal coal - - - -	35,123
Umaria coal - - - - -	3,300

Indian Midland Railway (Standard Gauge).

6. Coal was procured from the following sources at the rates noted against each for use upon this railway :

Umaria coal from the Umaria colliery, at Rs. 4–3–0 per ton, free delivery into waggons at pit's mouth.

* Includes 37,012 tons of coal consumed on the South Indian Railway not shown in the preceding columns, no record having been kept of the different descriptions of coal used on that line.

Borea and Dhadka coal purchased from the new Beerbhoom coal company and the rate for delivery into wagons was Rs. 3–4–0 and Rs. 3–0–0 at Sítarámpur and Ásansol respectively.

Barákar coal from the Bengal Coal Company, delivered at Barákar at Rs. 3–8–0 per ton, loaded into waggons.

Small quantities of washed nuts and Gourangdhi coal were received for trial during the year, the former from the Umaria colliery at Rs. 2–12–0 a ton, and the latter from the Barákar Coal Company at Rs. 2–4–0 per ton, delivered into waggons at Sitarámpur.

The quantity of each description of fuel consumed during the year was as under :—

	Tons.
Umaria coal	25,445
Barákar coal	6,726
Borea coal	5,928
Dhadka coal	975
Khooldiah coal	729
Gourangdhi coal	246
Washed nuts from Umaria	86
Firewood	382

North-Western (State) Railway System (Standard Gauge).

7. The fuel used during the year on the different sections of the North-Western (State) Railway was obtained principally from the following sources :—

On the Frontier section	Coal from the Khost colliery at Rs. 15 per ton, delivered at Khost.
Between Kurrachee and Dádú, also on Frontier section.	English coal supplied through the agency of the "Hall line" of steamers at an average rate of Rs. 22 per ton, delivered at Kurrachee.
Between Kotri and Montgomery, and partly between Ruk and Sibi.	Wood fuel procured from the following sources :— From the Baháwalpur State forests at Rs. 45 per 1,000 cubic feet, delivered at railway stations. From the Sind forests, at rates varying from Rs. 34 to Rs. 44 per 1,000 cubic feet (including royalty of Rs. 12 per 1,000 cubic feet), delivered at railway stations. From the Punjab forests, at rates varying from Rs. 50 to Rs. 57 per 1,000 cubic feet, delivered at railway stations.
On the Sind-Sagar and Siálkot branches, &c. between Ráwalpindi, and Pesháwar Cantonment, Lahore and Montgomery, and partly between Phillour and Lahore and Lahore and Lála Músa.	Coal from the Dandot colliery, at Rs. 9 per ton, delivered at Kalapani.
Between Gháziabad and Lahore, Lahore and Ráwalpindi, and on the Pathánkot branch.	Bengal coal from the "Raneegunge Coal Association," at Rs. 3 and Rs. 3–4–0 per ton, delivered in trucks at Giridíh.

The quantities of the different descriptions of fuel used during the year were—

	Tons.
Firewood	105,490
Bengal coal	57,545
Dandot coal	49,795
English coal	25,832
Khost coal	8,280
Patent fuel	208

Oudh and Rohilkhand (State) Railway (Standard Gauge).

8. The coal used during the year was Kurhurbaree coal, supplied by the Bengal Coal Company at Rs. 3–4–0 per ton, delivered in waggons at Giridíh.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

9. The coal used during the year on the different sections of the railway was obtained from the following sources:—

On the Eastern (Calcutta to Goalundo and branches), Southern (Calcutta to Port Canning, and branches), and Central (Dum-Dum to Khoolna and Ránaghat to Bongong) sections.	Barákar coal from Barákar Coal Company at Rs. 3–2 per ton, delivered in waggons at Barákar. Gourangdhi coal supplied by Barákar Coal Company, at Rs. 2–8 per ton, delivered in waggons at the Gourangdhi colliery, and Seebpore coal supplied by Messrs. Shib Kristo Daw & Co., delivered at Rs. 2–12 per ton in waggons at Asansol and Raneegunge.
On the Northern (Sára Ghât to Siliguri and branches) and Behar (Manihári to Dinagepore, and branch to the Kosi river) sections including the Kaunia-Dharlla and Mogalhát railways.	Barákar coal from Bengal Coal Company at Rs. 3–4 per ton, delivered in waggons at Barákar; Deshergarh coal supplied by Equitable Coal Company, at Rs. 3–2 per ton delivered in waggons at Deshergarh colliery; and Dooars coal supplied by Messrs. Octavius Steel & Co., at Rs. 9 per ton, delivered at Siliguri.
Dacca section (Náráyanganj Ghât to Mymensingh).	Assam coal supplied by the Assam Railway and Trading Company, at Rs. 14 per ton, delivered in waggons at Náráyanganj.

Great Indian Peninsula Railway System (Standard Gauge).

10. The coal used during the year on the different sections was obtained from the following sources:—

On the Konkan district (Bombay to Karjat and Bombay to Kására).	English Coal.
On the Bhore Ghât (Karjat to Lonávla)	English and Singareni coal.
On the Thull Ghât (Kására to Igatpuri).	English coal.
On the south-east line (Lonávla to Sháhábád).	Singareni coal delivered in wagons at Yellandu station on the Nizam's Guaranteed State Railway at Rs. 6 per ton.
On the Dhond-Manmád section	Singareni coal.
On the north-east line (Igatpuri to Nándgaon).	English coal.
On the north-east line (Nándgaon to Bhusával).	January to March, English coal for passenger engines and Warora coal for goods engines delivered into waggons at pit's mouth at Rs. 4-8 per ton. From April to July, English coal for all engines, and from August to December English coal for passenger engines, and Warora coal for goods engines.

On the north-east line (Bhusával to Khandwa).	English coal for passenger engines and Warora coal for goods engines.
On the north-east line (Khandwa to Jubbulpore).	Umaria coal for passenger engines delivered into waggons at Umaria at Rs. 5-8 per ton; Nerbudda coal for goods engines, delivered into waggons at Mohpani at Rs. 8-6 per ton.
On the section Bhusával to Nágpur	English coal for passenger engines, also Damoodur and Deshergarh coals, were tried in place of English delivered into waggons at Rs. 3 per ton at Damoodur and Deshergarh stations on the Bengal-Nágpur railway, and Warora coal for goods engines.
On the section Wardha to Warora	Warora coal.
On the Khámgaon section	Warora coal.
On the Amráoti section	Warora coal.

The quantities of the different descriptions of fuel used during the year were :—

	Tons.
English coal	82,403
Warora coal	63,503
Singareni coal	46,867
Umaria coal	20,236
Mohpani coal	14,336
Damoodur coal	2,035
Deshergarh coal	1,719
Firewood	745

Bombay, Baroda, and Central India Railway (Standard Gauge).

11. The fuel used in locomotives was entirely English coal. The quantity consumed was 44,792 tons. In addition to this, 361 tons of firewood were used during the year.

The consumption of the various descriptions of fuel by running engines, steam-pumps, stationary engines, and in the workshops was as follows :—

Description of Coal.	Port shipped from	Quantity consumed.	Average Price per Ton at place of Delivery.	Remarks.
		Tons.	Rs. A. P.	
Albion Merthyr steam coal	Cardiff	17,932	13 5 5	
Ferndale	Do.	7,788	13 6 3	
Nixon's navigation steam coal	Do.	17,018	13 13 2	
Tylor's Merthyr steam coal	Do.	98	16 11 3	
Powell Duffryn steam coal	Do.	185	16 2 2	
Hill's Plymouth Merthyr steam coal	Do.	4,005	13 4 2	
Transfield Moor smithy steam coal	Middlebro'	259	20 6 1	
Insole's Low Main No. 3 large furnace coal.	Rhondda Cardiff	229	13 5 6	
Insole's Low Main No. 3 small smithy coal.	Rhondda Do.	658	10 14 4	
Insole's Cymuur patent coke	Do.	62	16 1 11	
Transfield Moor Durham coke	Middlebro'	261	24 12 0	
Glamorgan washed coke	Cardiff	50	15 1 11	
Gas coke	Bombay	145	16 0 0	Purchased from the Bombay Gas Company.
English coke	—	2	24 11 3	
Total	—	48,692		

Madras Railway (Standard Gauge).

12. The fuel used on the different sections of the railway during the year was obtained from the following sources:—

Madras-Jalárpet and Madras-Rénigunta	Singareni coal on mail and passenger trains, at Rs. 14-12-0 per ton, delivered at Madras, Firewood on goods trains, at Rs. 7 per ton.
Jalárpet-Bangalore and Jalárpet-Calicut	Firewood, at Rs. 3-6-0 to Rs. 5-14-0 per ton.
Rénigunta-Cuddapah	Firewood, at Rs. 5-0-0 to Rs. 5-12-0 per ton. The mail engines burnt Singareni coal from Madras.
Cuddapah-Ráichúr	Singareni coal, at Rs. 13-11-0 per ton, delivered at Ráichúr.

The quantities of the different descriptions of fuel used during the year were:—

	Tons.
Firewood	79,346
Singareni coal	20,289
Patent fuel	58

The Singareni coal has, it is stated, very markedly improved in quality during the last twelve months.

The Nizam's Guaranteed (State) Railway (Standard Gauge).

13. Singareni coal was used throughout the line, the average cost per ton being Rs. 5-12-8.

Bengal and North-Western Railway (Metre Gauge).

14. The coal used during the year was Kurhurbaree coal obtained from the Bengal Coal Company at a cost of Rs. 3-6-0 per ton delivered in waggons at Giridíh.

Wood fuel obtained from the Government forests was used on the section west of Gorakhpur and on the Uska branch. Firewood obtained from the Tikri forests was also used on the Ajodhya branch.

The total quantity of Kurhurbaree coal used was 20,995 tons, and of firewood 2,190 tons.

Rajputana-Malwa Railway (Metre Gauge).

15. The quantities of the different descriptions of fuel used on the Rajputana-Malwa Railway were:

	Tons.
Bengal coal	53,424
English coal	39,603
Wood	555

Bengal coal was obtained at Rs. 3-4 and 2-4 per ton for steam and rubble respectively delivered in waggons at Giridíh, and English coal delivered at Sábarmati and Khandwa at an average rate of Rs. 23 and 27 per ton respectively. Wood was locally purchased at an average rate of Rs. 8-1-3 per 100 cubic feet, and unserviceable sleepers were supplied for fuel by the engineering department at Rs. 5 per 100 cubic feet.

English coal was used on the Ajmere-Sábarmati and Ajmere-Khandwa sections, and Bengal coal on the remaining portion of the railway. Firewood and unserviceable sleepers were used over the whole line for lighting up engines.

Southern Mahratta Railway System (Metre Gauge).

16. The fuel used during the year on the different sections of the Southern Mahratta railway system was obtained from the following sources:

On the Poona branch (Poona to Londa). On the Kolhápur Railway (Miraj to Kolhápur. On the main line (Castle Rock to Gadag).	Kánara firewood supplied by the Forest department, at Rs. 4-4-0 per ton, stacked at Nágargáli, Devarayi, Londa, and Gunji stations.

On the Harihar branch (Hubli to Harihar). On the Mysore section (Harihar to Shivani).	Firewood supplied by a local contractor, at Rs. 4 per ton, stacked at Khánápur and Kambárganvi.
On the Mysore section (Shivani to Nanjangúd), On the Bangalore-Dodballapur section.	Mysore firewood supplied by local contractors, at an average rate of Rs. 6-2-8 per ton, stacked at Ársikere, Bidadi, Closepet, Channapatna, and Mudgere.
On the main line (Gadag to Kistna Canal terminus).	Singareni coal supplied by the Hyderabad Deccan Mining Company.
On the Bijápur branch (Hotgi to Gadag).	At Rs. 6 per ton, delivered in waggons at colliery (Yellandu).

The fuel supplied under all contracts has been of fair quality, though the firewood obtained on the Mysore section was not equal to that supplied from the Kánara forests. Supplies in the Mysore state are sometimes irregular, owing chiefly, it is understood, to the distance of forests from the railway.

The quantities of each kind of fuel used during the year were:—

	Tons.
Firewood	62,589
Singareni coal	14,041
English coal	933

South Indian Railway (Metre Gauge).

17. The coal used during the year on the different sections was obtained from the following sources:—

Barákar coal supplied by Messrs. Ramachendra Banerjee & Co., and delivered at the ports of Cuddalore and Negapatam at Rs. 16 and Tuticorin Rs. 16 and Rs. 17-8-0 per ton. This coal was used throughout the whole system.

Singareni coal, supplied by Messrs. Waljee Laljee & Co., delivered at Dharmavaram at Rs. 17-4-0 per ton, for use on Villupuram-Guntakal section (Dharmavaram to Pákala).

Deshergarh coal, supplied by Messrs. Adamson, Mactaggart & Co., and delivered at the ports of Cuddalore at Rs. 15, Tuticorin Rs. 18, and Negapatam Rs. 16 per ton, for use on the northern and southern sections (Cuddalore, Tuticorin, Negapatam, and Erode branches).

Australian Greta coal, purchased from Messrs. Gordon, Woodroffe, & Co., at Madras, at Rs. 18 per ton, and used on Madras-Cuddalore section.

English (West Hartley) coal was supplied by Messrs. Gosman, Smith & Co. delivered into waggons at Madras at Rs. 18 per ton, and used on the Madras Cuddalore section.

18. The quantities of the different description of fuel used during the year were—

	Tons.
Barákar coal	28,076
Australian coal	5,283
Deshergarh coal	5,040
Singareni coal	1,436
English coal	843
Firewood	7,483

Burma (State) Railway (Metre Gauge).

18. On the main line Bengal coal and patent fuel were used in about equal quantities, and wood only on the Mu Valley section. During the year wood fuel has been under collection, and it may probably be the fuel most used between Toungoo and Mandalay during 1893.

Of an order for 3,000 tons of Thingadow coal given to the Burma Coal Company in February 1892, only 895 tons were delivered up to 31st December 1892, and, owing to it having come to hand so slowly, only a few casual trials have been made of it. As some 2,000 tons are expected to be in stock by 31st March 1893, it will be tried on a larger scale during the next official year.

The prices at which fuel was obtained are given below—

		Rs.	a.	p.	
Bengal coal	Welsh patent fuel, at	17	2	0	per ton.
	Barakar coal, at	16	6	0	„
	Borea coal, at	14	2	0	„
	Sanctoria coal, at	16	6	0	„
	Kurhurbaree coal, at	15	12	0	„
	Burma (Thingadow) coal, at	17	1	0	„
	Japanese (Muke) coal, at	17	0	0	„
	Firewood, at	7	2	0	per 100 c.ft.

The quantities used during the year were:—

	Tons.
Bengal coal	19,767
English steam coal	28
Firewood	9,896
Patent fuel	3,886

Jodhpore-Bickaneer Railway (Metre Gauge).

19. Coal used on the railway was obtained from Giridíh at a cost of Rs. 27-8-6 per ton.

Bhávnagar-Gondal-Junágarh-Porbandar Railway (Metre Gauge).

20. The coal used during the year was obtained from England, being Cardiff (Powell Duffryn) and West Hartley, at rates varying from Rs. 20 to Rs. 22-4-0 per ton.

Statement No. 32.

Particulars of Fuel Consumption on the Principal Railways during 1892.

Serial Number.	Railway.	Description of Fuel.	Total quantity actually consumed.	Average Cost per Ton.	Cost per Train-mile.	Consumption stated in (a) terms of Kurhurbaree Coal.			Average lead from source of Supply.
						Total quantity consumed.	Consumption per Train-mile.	Consumption per 1,000 gross Ton-miles.	
			Tons.	Rs.	As.	Tons.	Lbs.	Lbs.	Miles.
	Standard Gauge.								
I.	East Indian	Bengal coal	221,621	2·06	0·76	221,621	51·74	141·00	226·75
II.	Bengal-Nágpur	Bengal and Umaria coal, but principally Bengal coal.	38,423	3·50	1·46	34,484	52·56	152·77	Bengal 283·51, Umaria 11·34.
III.	Indian Midland	Bengal and Umaria coal and wood, but principally Umaria coal.	40,517	10·37	4·30	34,134	48·93	161·02	Umaria 149·00 and Bengal 485·00.
IX.	North-Western (State) (*b*)	English, Bengal, Khost, and Dandot coal; also patent fuel and wood.	194,405	12·87	4·94	180,967	49·99	163·34	(*c*)
XI.	Oudh and Rohilkhand (State)	Bengal coal	43,277	9·38	2·66	43,277	39·75	133·30	Bengal 564·00.
XII.	Eastern Bengal (State) (*d*)	Bengal coal	46,537	5·45	2·07	43,413	49·66	183·57	Bengal 112·00 and 119·00.
XVIII.	Great Indian Peninsula (*b*)	English, Warora, Umaria, Bengal, Mohpani, and Singareni coal and wood, but principally English and Warora coal.	231,844	10·17	3·86	198,811	45·51	154·59	(*c*)
XIX.	Bombay, Baroda and Central India. (*b*)	English coal and wood, a very small per-centage of the latter.	45,153	13·70	3·87	50,170	43·95	126·23	English 241·00, wood 63·33.
XX.	Madras	Bengal and Singareni coal and wood, also patent fuel, but principally wood.	(*e*) 140,387	4·80	4·28	53,421	47·49	174·03	Singareni 42·22, wood 20·68, and patent fuel 79·28.
XXVI.	The Nizam's Guaranteed State (*b*)	Singareni coal	14,882	5·79	2·29	12,352	45·94	142·35	Singareni 161·00
	Metre Gauge.								
XXXIII.	Bengal and North-Western—								
	Tirhoot section Company's section	Bengal coal and wood, but principally Bengal coal.	23,185	6·88	1·57	23,185	31·86	162·40	Bengal 154.
XXXV.	Rajputana Malwa (*b*)	English and Bengal coal, but principally Bengal coal.	93,582	18·62	4·07	97,982	32·05	157·99	English 523·82, Bengal 799·32.
XXXVI.	Southern Mahratta (*b*)	English and Singareni coal and wood, but principally wood.	(*e*) 93,652	5·10	3·19	34,686	32·45	204·96	(*c*)
XXXIX.	South Indian	English, Australian, Singareni, and Bengal coal and wood, principally Bengal coal.	48,161	15·89	3·71	64,226	43·89	287·74	(*c*)
XLIII.	Eastern Bengal (State)—								
	Northern and Behar sections, including the Kaunia-Dharlla (2′ 6″ gauge) branch.	Bengal coal	19,708	5·53	1·33	19,818	33·82	203·91	Bengal 221·00, and 228·00.
	Dacca section	Assam coal	2,219	14·14	2·96	2,353	31·06	(*f*)	(*c*)
XLIV.	Burma (State)	English and Bengal coal, patent fuel, and wood, but principally Bengal coal.	27,191	13·84	3·16	26,972	31·73	154·44	(*c*)
LIII.	Jodhpore-Bickaneer—								
	Jodhpore Section	Bengal coal	3,934	27·53	5·68	3,934	28·89	(*c*)	Bengal 1,066·00.
	Bickaneer Section	Bengal coal	494	27·53	5·55	494	28·25	(*c*)	
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar.	English coal	4,982	20·90	3·38	5,536	25·16	163·49	English 102·75.

(*a*) See paragraph 3 of this chapter.
(*b*) Includes branch lines worked.
(*c*) Information not furnished.
(*d*) Includes the Bengal Central Railway.
(*e*) Expressed in terms of wood.
(*f*) Included in Northern and Behar sections.

CHAPTER XI.

Persons Employed.

Numbers employed.—Statement No. 33 on pages 164 and 165 gives detailed information regarding the number of persons of all races employed on the standard and metre gauge railways open for traffic. The following is a summary of the figures :—

Year ending.	Number of Employés.				Number of Miles open.	Number of Stations.
	Europeans.	East Indians.	Natives.	Total.		
Standard Gauge.						
Previous year - -	3,752	3,874	190,599	198,225	10,575·81	1,489
31st December 1892 - -	3,569	3,606	186,212	193,387	10,344·65	1,461
Metre Gauge (*a*).						
Previous year - - -	874	2,062	59,437	62,373	6,367·58	938
31st December 1892 - -	938	2,201	62,234	65,373	6,712·25	986

It will be seen that Natives formed as usual the largest per-centage of the entire body of servants. Under Europeans there was a decrease in the numbers employed of 4·88 per cent. on the standard gauge, and an increase of 7·32 per cent. on the metre gauge lines; East Indians show a decrease of 6·92 per cent. on the standard gauge and an increase of 6·74 on the metre gauge; while Natives show a decrease of 2·30 per cent. on the standard gauge and an increase of 4·71 per cent. on the metre gauge.

2. *Casualties.*—The per-centage of casualties amongst Europeans and East Indians from various causes as compared with the previous year is given below :—

	Previous year.				1892.			
	Europeans.		East Indians.		Europeans.		East Indians.	
	Standard Gauge.	Metre Gauge.	Standard Gauge.	Metre Gauge.	Standard Gauge.	Metre Gauge.	Standard Gauge.	Metre Gauge.
Death - - -	1·52	1·72	1·47	1·16	2·35	1·07	1·03	1·00
Resignation and discharge -	11·46	13·38	10·79	15·18	13·20	12·58	15·70	16·40
Dismissal - -	2·35	2·75	5·09	4·51	2·83	2·67	4·35	5·09
Total - -	15·33	17·85	17·35	20·85	18·38	16·32	21·08	22·49

(*a*) Excludes the West of India Portuguese Railway.

Statement No. 33.

Numerical Return of Servants of all Races employed on the Standard and Metre Gauge Railways (open lines only) on the 31st December 1892.

STATEMENT

NUMERICAL RETURN of SERVANTS of all RACES employed on the STANDARD and

Serial Number.	Railway.	General Administration, including Agency, Audit, Accounts, Paymaster's, Stores, Medical, Barrack, Printing, Stationery, and Police Establishments.				Traffic and Telegraph Departments.				Engineer's Department.			
		Europeans.	East Indians.	Natives.	Total.	Europeans.	East Indians.	Natives.	Total.	Europeans.	East Indians.	Natives.	Total.
	Standard Gauge.												
	STATE LINES WORKED BY COMPANIES.												
I.	East Indian (*a*)	73	25	2,470	2,568	348	224	10,408	10,980	65	33	16,350	16,448
II.	Bengal-Nágpur	13	32	330	375	33	62	878	973	23	23	7,800	7,846
III.	Indian Midland (*b*)	24	23	427	474	42	53	1,389	1,484	24	7	4,205	4,236
	STATE LINES WORKED BY THE STATE.												
IX.	North-Western (State) (*c*)	29	17	1,993	2,039	241	223	7,701	8,165	95	41	20,005	20,141
XI.	Oudh and Rohilkhand (State)	13	26	677	716	58	55	2,307	2,420	15	17	4,311	4,343
XII.	Eastern Bengal (State) (*d*)	17	11	925	953	88	140	3,905	4,133	26	12	6,213	6,251
XIII.	Bengal Central (*e*)	2	—	18	20	Worked by the Eastern Bengal (State) Railway.				2	—	529	531
XIV.	Calcutta Port Commissioners'	Information not furnished.				—	—	—	—	—	—	—	—
	LINES WORKED BY GUARANTEED COMPANIES.												
XVIII.	Great Indian Peninsula (*f*)	41	38	1,302	1,381	396	274	7,390	8,060	72	29	18,184	18,285
XIX.	Bombay, Baroda, and Central India	24	42	862	928	16	17	2,595	2,628	16	—	2,807	2,823
XX.	Madras	17	49	813	879	90	476	3,609	4,175	20	116	4,517	4,653
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.												
XXVI.	The Nizam's Guaranteed State (*g*)	Information not furnished.				—	—	—	—	—	—	—	—
XXVII.	The Gaekwar's Petlád	—	—	—	—	—	—	36	36	—	—	48	48
	Total Standard Gauge	253	263	9,817	10,333	1,312	1,524	40,218	43,054	358	278	84,969	85,605
	Metre Gauge.												
	STATE LINES WORKED BY COMPANIES.												
XXXIII.	Bengal and North-Western—												
	Tirhoot Section	9	4	396	409	26	38	1,551	1,615	8	4	2,878	2,890
	Company's Section												
XXXV.	Rajputana-Malwa (*h*)	22	32	1,405	1,459	129	144	4,043	4,316	32	21	7,372	7,425
XXXVI.	Southern Mahratta (*i*)	18	47	997	1,062	45	158	2,539	2,742	21	38	4,367	4,426
XXXIX.	South Indian (*j*)	9	27	465	501	19	93	2,928	3,040	20	55	4,920	4,995
	STATE LINE WORKED BY THE STATE.												
XLIV.	Burma (State)	10	31	184	(*k*) 225	23	201	1,513	1,737	17	36	3,211	3,264
	ASSISTED COMPANIES.												
XLVI.	Deoghur	—	—	1	1	—	—	10	10	—	—	26	26
XLVII.	Rohilkhand - Kumaun (Company's Section) (*l*).	5	1	129	135	18	11	431	460	4	1	736	741
XLIX.	Dibru-Sadiya	4	1	81	86	1	1	152	154	2	—	8	10
	LINES OWNED AND WORKED BY NATIVE STATES.												
LIII.	Jodhpore-Bickaneer—												
	Jodhpore Section	2	—	81	83	—	1	265	266	—	—	617	617
	Bickaneer Section												
LIV.	Bhávnagar - Gondal - Junágarh - Porbandar.	5	2	245	252	2	7	517	526	3	4	1,023	1,030
	Total Metre Gauge	84	145	3,984	4,213	263	654	13,940	14,866	107	159	25,158	25,424

(*a*) Includes the Tarkessur and the Delhi-Umballa-Kalka Railways.
(*b*) Includes the Bhopal-Itarsi Railway.
(*c*) Includes the Rájpura-Bhátinda and the Jammu and Kashmir Railways.
(*d*) Includes the figures of the Bengal Central Railway (excluding Agency and Engineer's Departments) and of the metre gauge sections.
(*e*) Agency and Stores only; others included with the Eastern Bengal (State) Railway.
(*f*) Includes the Wardha Coal, the Dhond-Manmád, and the Khámgaon and Amráoti Railways.

o. 33.

ETRE GAUGE RAILWAYS (Open Lines only) on the 31st December 1892.

Locomotive and Carriage and Waggon Departments, including Steamboat Establishments.				Total.				Number of Miles Open. (*See also* Statement No. 24, pages 121 to 123.)	Number of Stations.	Railway.	Serial Number.
Europeans.	East Indians.	Natives.	Total.	Europeans.	East Indians.	Natives.	Total.				
										STATE LINES WORKED BY COMPANIES.	
										Standard Gauge.	
360	242	10,493	11,095	846	524	39,721	41,091	1,793·90	221	East Indian (*a*) - - -	I.
89	103	2,360	2,552	158	223	11,368	11,746	831·58	81	Bengal-Nágpur - - -	II.
75	113	1,803	1,991	165	196	7,824	8,185	734·46	93	Indian Midland (*b*) - - -	III.
										STATE LINES WORKED BY THE STATE.	
397	224	11,613	12,234	762	505	41,312	42,579	2,551·24	341	North-Western (State) (*c*) - -	IX.
61	22	3,225	3,308	147	120	10,520	10,787	692·55	104	Oudh and Rohilkhand (State) -	XI.
105	59	4,027	4,191	236	222	15,070	15,528	937·36	183	Eastern Bengal (State) (*d*) - -	XII.
Worked by the Eastern Bengal (State) Railway.				4	—	547	551	(125·01)	(26)	Bengal Central (*e*) - - -	XIII.
—	—	—	—	—	—	—	—	—	—	Calcutta Port Commissioners - -	XIV.
										LINES WORKED BY GUARANTEED COMPANIES.	
372	297	11,162	11,831	881	638	38,038	39,557	1,490·08	212	Great Indian Peninsula (*f*) - -	XVIII.
99	45	2,593	2,737	155	104	8,857	9,116	460·90	85	Bombay, Baroda, and Central India -	XIX.
88	436	3,921	4,445	215	1,077	12,860	14,152	839·23	139	Madras - - - -	XX.
										LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
—	—	—	—	—	—	—	—	—	—	The Nizam's Guaranteed State (*g*) -	XXVI.
—	—	11	11	—	—	95	95	13·35	2	The Gaekwar's Petlád - -	XXVII.
1,646	1,541	51,208	54,395	2,569	3,606	186,212	193,387	10,344·65	1,461	Total Standard Gauge.	
										STATE LINES WORKED BY COMPANIES.	
										Metre Gauge.	
										Bengal and North-Western—	XXXIII.
27	43	2,454	2,524	70	89	7,279	7,438	756·30	126	Tirhoot Section. Company's Section.	
247	334	6,855	7,436	430	531	19,675	20,636	1,766·65	245	Rajputana-Malwa (*h*) - -	XXXV.
68	232	2,242	2,542	152	475	10,145	10,772	1,403·95	188	Southern Mahratta (*i*) - -	XXXVI.
64	498	4,047	4,609	112	673	12,360	13,145	1,113·04	157	South Indian (*j*) - - -	XXXVII.
										STATE LINE WORKED BY THE STATE.	
46	122	2,532	2,700	96	390	7,740	7,926	717·50	114	Burma (State) - - - -	XLIV.
										ASSISTED COMPANIES.	
—	—	15	15	—	—	52	52	4·79	1	Deoghur - - - -	XLVI.
11	4	481	496	38	17	1,777	1,832	252·30	40	Rohilkhand - Kumaun (Company's Section) (*l*).	XLVII.
2	2	81	85	9	4	322	335	77·50	29	Dibru-Sadiya - - - -	XLIX.
										LINES OWNED AND WORKED BY NATIVE STATES.	
										Jodhpore-Bickaneer—	LIII.
—	2	293	295	2	3	1,256	1,261	291·00	36	Jodhpore Section. Bickaneer Section.	
19	6	143	168	29	16	1,928	1,976	329·22	50	Bhávnagar - Gondal - Junagarh - Porbandar.	LIV.
484	1,243	19,143	20,870	938	2,201	62,234	65,373	6,712·25	986	Total Metre Gauge.	

g) Includes the Bezváda Extension Railway.
h) Includes the Gaekwar's Mehsána Railway.
i) Includes the Southern Mahratta Railway (Mysore Section), and the Kolhápur Railway.
j) Includes the Pondicherry Railway.
k) Excludes Police, which is under the control of the Inspector-General of Police, Burma.
l) Includes the Rohilkund and Kumaon (Lucknow-Bareilly section).

NOTE.—The figures entered within brackets are not included in the total.

UMERICAL RETURN of CASUALTIES, whether by Death, Resignation and Discharge, or Dismissal, amongst the EUROPEAN and EAST

Serial Number	Railway.	General Administration, including Agency, Audit, Accounts, Paymaster's, Stores, Medical, Barrack, Printing, Stationery, and Police Establishments.									Traffic and Telegraph Departments.										Engineer's				
		Europeans.					East Indians.				Europeans.					East Indians.					Europeans.				
		Average Number employed.	Number of Casualties by				Average Number employed.	Number of Casualties by			Average Number employed.	Number of Casualties by				Average Number employed.	Number of Casualties by				Average Number employed.	Number of Casualties by			
			Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.
	Standard Gauge.																								
	STATE LINES WORKED BY COMPANIES.																								
I.	East Indian (*a*)	72·09	2	6	—	8	23·85	—	5	—	5	353·90	8	44	9	61	216·83	3	34	10	47	63·58	1	4	—	5
II.	Bengal-Nágpur	10·00	—	3	—	3	36·00	—	19	2	21	36·58	1	16	7	24	76·64	—	24	11	35	22·16	—	7	—	7
III.	Indian Midland (*b*)	25·15	1	2	1	4	21·96	—	3	1	4	41·08	1	10	1	12	39·58	1	13	—	14	23·83	—	4	—	4
	STATE LINES WORKED BY THE STATE.																								
IX.	North-Western (State) (*c*)	30·00	—	1	1	2	15·92	—	2	—	2	247·75	5	33	24	62	198·17	4	32	39	75	96·50	6	7	2	15
XI.	Oudh and Rohilkhand (State)	12·17	—	5	—	5	31·40	—	12	—	12	56·83	—	5	1	6	57·73	—	5	4	9	18·00	1	2	2	5
XII.	Eastern Bengal (State) (*d*)	17·40	1	4	—	5	12·10	—	2	—	2	95·16	—	22	2	24	115·75	—	62	4	66	25·46	2	3	1	6
XIII.	Bengal Central	2·00	—	—	—	—	—	—	—	—	—	Worked by the Eastern Bengal State Railway.										1·75	—	—	—	—
XIV.	Calcutta Port Commissioners	Information not furnished.						—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	LINES WORKED BY GUARANTEED COMPANIES.																								
XVIII.	Great Indian Peninsula (*e*)	40·00	2	—	—	2	37·00	—	—	—	—	396·00	4	20	3	27	274·00	1	11	2	14	72·00	1	4	1	6
XIX.	Bombay, Baroda, and Central India.	24·00	2	3	—	5	41·00	1	4	1	6	16·00	2	—	—	2	18·00	—	2	1	3	16·00	1	1	—	2
XX.	Madras	16·17	—	4	—	4	50·08	1	8	—	9	88·83	2	11	6	19	453·16	5	48	36	89	20·00	—	4	1	5
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.																								
XXVI.	The Nizam's Guaranteed State (*f*)	Information not furnished.						—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXVII.	The Gaekwar's Petlád	Information not furnished.						—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total Standard Gauge	248·98	8	28	2	38	269·31	2	55	4	61	1,332·13	23	161	53	237	1,449·86	14	231	107	352	359·28	12	36	7	55
	Metre Gauge.																								
	STATE LINES WORKED BY COMPANIES.																								
XXXIII.	Bengal and North-Western - { Tirhoot Section	7	—	1	—	1	3	—	3	—	3	25	1	7	1	9	35	—	8	3	11	8	1	1	—	2
	{ Company's Section	23	—	4	—	4	32	—	5	—	5	124	—	15	4	19	159	3	56	8	67	32·00	—	2	—	2
XXXV.	Rajputana-Malwa (*g*)	18	—	1	—	1	47	—	11	1	12	37	1	2	3	6	158	2	29	15	37	22	—	—	—	—
XXXVI.	Southern Mahratta (*h*)	9	—	—	—	—	27	—	—	1	1	17·16	—	2	—	2	91·41	1	22	14	37	17·75	—	4	—	4
XXXIX.	South Indian (*i*)																									
	STATE LINE WORKED BY THE STATE.																								
XLIV.	Burma (State)	8·60	—	3	—	3	30·01	—	3	—	3	4	1	—	—	1	117	4	22	4	30	16·70	—	1	—	1
	ASSISTED COMPANIES.																								
XLVI.	Deoghur	Information not furnished.						—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XLVII.	Rohilkhand-Kumaun (Company's Section) (*k*).	5	—	—	—	—	1	—	2	—	2	18	2	3	1	6	11	—	6	5	11	4	—	—	—	—
XLIX.	Dibru-Sadiya	Information not furnished.						—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	LINES OWNED AND WORKED BY NATIVE STATES.																								
LIII.	Jodhpore-Bickaneer :— Jodhpore Section	1·91	—	—	—	—	—	—	—	—	—	—	—	—	—	—	0·21	—	—	—	—	—	—	—	—	—
	Bickaneer Section	5	—	—	—	—	5·80	—	2	1	3	2	—	—	—	—	11	—	4	—	4	2·91	—	—	—	—
LIV.	Bhávnagar-Gondal-Junagarh-Porbandar.																									
	Total Metre Gauge	77·51	—	9	—	9	145·81	—	26	3	29	227·16	5	29	9	43	582·62	10	138	49	197	103·36	1	8	—	9

(*a*) Includes the Tarákeshwar, and the Delhi-Umballa-Kalka Railways.
(*b*) Includes the Bhopal-Itársi Railway.
(*c*) Includes the Rájpura-Bhátinda and the Jammu and Kashmir Railways.
(*d*) Includes the figures for the Bengal Central Railway (excluding Agency and Engineer's Department), and of the metre gauge sections.
(*e*) Includes the Wardha Coal, the Dhond-Manmád and the Khámgaon and Amráoti Railways.
(*f*) Includes the Bezváda Extension Railway.

34.

AN Employés on the STANDARD and METRE GAUGE RAILWAYS (Open Lines only) during the Year ending the 31st December 18

rtment.				Locomotive and Carriage and Waggon Departments, including Steamboat Establishments.										Total.									
East Indians.				Europeans.					East Indians.					Europeans.					East Indians.					
Number of Casualties by				Average Number employed.	Number of Casualties by				Average Number employed.	Number of Casualties by				Average Number employed.	Number of Casualties by				Average Number employed.	Number Casualties by				Mean Mileage worked. (*See also* Statement No. 18, pages 102 and 103.)	Railway.
Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		Death.	Resignation and Discharge.	Dismissal.	Total.		
																							STATE LINES WORKED BY COMPANIES.
																							Standard Gauge.
00	—	6	—	6	362·50	9	46	10	65	234·50	3	22	4	29	852·07	20	100	19	139	500·18	6	67	14	87	1,811·32	East Indian (*a*).
66	—	5	—	5	76·00	3	24	13	40	92·00	2	19	25	46	144·74	4	50	20	74	227·30	2	67	38	107	831·58	Bengal-Nágpur.
00	—	2	2	4	79·00	3	17	—	20	122·00	2	30	—	32	169·06	5	33	2	40	191·54	3	48	3	54	753·78	Indian Midland (*b*).
																							STATE LINES WORKED BY THE STATE.
75	1	2	2	5	419·00	12	53	9	74	226·00	5	25	8	38	793·25	23	94	36	153	477·84	10	61	49	120	2,552·22	North-Western (State) (*c*).
00	—	—	2	2	60·08	2	12	3	17	20·33	—	4	—	4	147·08	3	24	6	33	128·46	—	21	6	27	692·55	Oudh and Rohilkhand (State).
92	—	2	—	2	108·58	4	17	1	22	57·84	1	12	—	13	246·60	7	46	4	57	198·61	1	78	4	83	903·80	Eastern Bengal (State) (*d*).
18	—	1	—	1	Worked by the Eastern Bengal State Railway.										3·75	—	—	—	—	0·18	—	1	—	1	(125·01)	Bengal Central.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Calcutta Port Commissioners.
																							LINES WORKED BY GUARANTEE COMPANIES.
00	—	—	—	—	388·00	7	52	—	59	316·00	2	64	—	66	896·00	14	76	4	94	656·00	3	75	2	80	1,490·81	Great Indian Peninsula (*e*).
00	—	—	—	—	97·00	—	18	3	21	44·00	—	6	—	6	153·00	5	22	3	30	105·00	1	12	2	15	460·90	Bombay, Baroda, and Centr India.
00	2	41	—	43	87·00	1	7	—	8	444·00	3	39	3	45	212·00	3	26	7	36	1,063·24	11	136	39	186	839·26	Madras.
																							LINES OWNED BY NATIVE STAT AND WORKED BY COMPANIES.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	The Nizam's Guaranteed State
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	The Gaekwar's Petlád.
51	3	59	6	68	1,677·16	41	246	39	326	1,556·67	18	221	40	279	3,617·55	84	471	101	656	3,557·35	37	566	157	760	10,336·22	Total Standard Gauge.
																							STATE LINES WORKED BY COMPANIES.
																							Metre Gauge.
	—	—	—	—	27	1	4	—	5	42	—	5	—	5	67	3	13	1	17	84	—	16	3	19	754·16	Bengal and North-Western. { Tirhoot Section. Company's Sectio
83	—	2	—	2	222	—	33	7	40	247	6	34	15	55	401	—	54	11	65	458·83	9	97	23	129	1,766·65	Rajputana-Malwa (*g*).
	—	2	—	2	68	2	16	2	20	239	2	72	13	87	145	3	19	5	27	482	4	105	29	138	1,384·95	Southern Mahratta (*h*).
66	—	5	1	6	63·62	—	1	2	3	491·91	4	57	26	87	107·53	—	7	2	9	662·98	5	84	42	131	1,087·28	South Indian (*i*).
																							STATE LINE WORKED BY THE STATE.
	—	1	2	3	46	—	8	1	9	122	—	16	2	18	75·30	1	12	1	14	431·01	4	42	8	54	691·81	Burma (State).
																							ASSISTED COMPANIES.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Deoghur.
	—	—	—	—	11	1	1	—	2	4	—	1	—	1	38	3	4	1	8	17	—	9	5	14	252·30	Rohilkhand-Kumaun (Compan Section) (*k*).
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Dibru-Sadiya.
																							LINES OWNED AND WORKED BY NATIVE STATES.
—	—	—	—	—	—	—	—	—	1·97	—	—	—	—	1·91	—	—	—	—	2·18	—	—	—	—	291·00	Jodhpore-Bickaneer. { Jodhpore Section. { Bickaneer Section.
	—	—	—	—	21	—	9	4	13	7	—	2	1	3	30·91	—	9	4	13	26·80	—	8	2	10	333·72	Bhávnagar-Gondal-Junágarh-Po bandar.
49	—	10	3	13	458·62	4	72	16	92	1,154·88	12	187	57	256	866·65	10	118	25	153	2,164·80	22	361	112	495	6,561·87	Total Metre Gauge.

) Includes the Gaekwar's Mehsána Railway.
) Includes the Southern Mahratta (Mysore section) and the Kolhápur State Railway,
) Includes the Pondicherry Railway.
) Includes the Rohilkhand-Kumaun (Lucknow-Bareilly Section).
NOTE.—The figures within brackets are not included in the total.

3. *Provident Institutions.*—The following statement gives the number of depositors in the State Railway Provident Fund Institutions, and the sums at their credit on the 31st of December 1892:—

STATEMENT No. 35.

Serial No.	Railway.	No. of Staff depositing.	No. of Depositors.		Amount at Credit on the 31st December 1892.			
			Voluntary.	Compulsory.	Voluntary.	Compulsory.	Bonus.	Total.
	Standard Gauge.							
	STATE LINES WORKED BY COMPANIES.				Rs.	Rs.	Rs.	Rs.
II.	Bengal-Nágpur	1,201	14	1,201	2,552	58,855	31,585	92,992
III.	Indian Midland (*a*)	1,439	2	1,439	75	87,363	5,793	93,231
	Total	2,640	16	2,640	2,627	1,46,218	37,378	1,86,223
	STATE LINES WORKED BY THE STATE.							
IX.	North-Western (State)	5,045	(*b*) 262	5,036	43,568	10,89,423	6,82,232	18,15,223
XI.	Oudh and Rohilkhand (State)	(*c*) 1,327	63	1,274	10,195	2,54,996	1,22,197	3,87,388
XII.	Eastern Bengal (State)	3,155	43	3,155	8,992	3,70,914	3,02,691	6,82,597
	Total	9,527	368	9,465	62,755	17,15,333	11,07,120	28,85,208
	Total Standard Gauge	12,167	384	12,105	65,382	18,61,551	11,44,498	30,71,431
	Metre Gauge.							
	STATE LINES WORKED BY COMPANIES.							
XXXIII.	Bengal and North-Western— Tirhoot Section Company's Section	835	835	15	7,649	1,04,157	46,118	1,57,924
XXXV.	Rajputana-Malwa	2,707	163	2,696	47,798	4,78,798	4,21,540	9,48,136
XXXVI.	Southern Mahratta	2,568	—	2,568	—	2,38,420	61,650	3,00,070
XXXVIII.	Southern Mahratta (Mysore Section)							
XXXIX.	South Indian	1,861	10	1,851	125	1,15,682	37,903	1,53,710
	Total	7,971	1,008	7,130	55,572	9,37,057	5,67,211	15,59,840
	STATE LINES WORKED BY THE STATE.							
XLIII.	Eastern Bengal (State)— Northern and Behar Sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch Dacca Section	Included with standard gauge section.			—	—	—	
XLIV.	Burma (State)	1,176	31	1,163	10,598	1,25,973	91,400	2,27,971
	Total	1,176	31	1,163	10,598	1,25,973	91,400	2,27,971
	Total Metre Gauge	9,147	1,039	8,293	66,170	10,63,030	6,58,611	17,87,811
	COLLIERIES.							
	Umaria Colliery	15	1	15	1	6,659	2,602	9,262
	Warora Colliery	26	3	26	397	7,207	4,901	12,505
	Total Collieries	41	4	41	398	13,866	750	21,767
	Grand Total	21,355	1,427	20,439	1,31,950	29,38,447	18,10,612	48,81,009

(*a*) Includes the Bhopal-Itársi Railway.

(*b*) Includes 253 who are both voluntary and compulsory depositors.

(*c*) Includes 53 security depositors.

4. *Railway Volunteer Corps.*—The following abstract gives the enrolled strength and the number of efficients in the several Railway Volunteer Corps on the 31st of March 1893 :—

STATEMENT No. 36.

Serial Number.	Corps.	Enrolled strength.	Efficients.				Non-Efficients.	Sergeant Instructors, 1st and 2nd Class.	Drill Instructors.	Head Quarters.	Remarks.
			Officers.	Non-commissioned Officers.	Volunteers.	Total.					
		No.	No.	No.	No.	No.	No.	No.	No. (a)		
I.	East Indian Railway -	1,477	73	156	1,198	1,427	50	15	1	Jamálpur.	(a) Armour Sergeant.
II.	Bengal-Nágpur Railway	(b) 558	20	80	440	540	18	5	—	Nágpur.	(b) 180 of these are either non-railway employés or being railway employés are either Portuguese or Jews, not shown in the numerical and casualty return under the head of "Europeans" and "Eurasians."
III.	Indian Midland Railway	363	17	42	294	353	10	3	—	Jhánsi.	
IX.	North-Western (State) Railway—3rd Punjab (North-Western (State) Railway) Volunteer Rifles.	1,118	35	125	930	1,090	28	10	1	Lahore.	
XI.	Oudh and Rohilkhand (State) Railway—										
	(i.) Oudh Volunteer Rifles.	157	6	12	129	147	10	1	—	Lucknow.	
	(ii.) Oudh Volunteer Reserve Rifles.	20	—	—	18	18	2	1	—	Lucknow.	
	(iii.) Rohilkhand Volunteer Rifles.	82	2	5	68	75	7	1	1	Bareilly.	
	(iv.) Rohilkhand Volunteer Reserve Rifles.	7	—	—	7	7	—	—	—	Bareilly.	
	(v.) Gházipur Volunteer Rifles.	7	—	—	7	7	—	—	—	Gházipur.	
	(vi.) Cawnpore Volunteer Rifles.	4	—	—	4	4	—	—	—	Cawnpore.	
	(vii.) Oudh Light Horse.	1	—	1	—	1	—	—	—	Lucknow.	
XII.	Eastern Bengal (State) Railway.	460	19	55	376	450	10	3	—	Calcutta and Saidpur.	
XVIII.	Great Indian Peninsula Railway.	1,110	29	185	895	1,109	1	10	2	Bombay.	
XIX.	Bombay, Baroda, and Central India Railway —1st Battalion Bombay, Baroda, and Central India Railway Volunteer Rifles.	437	18	66	319	403	34	5	1	Bombay.	
XX.	Madras Railway -	934	24	110	770	904	30	9	2	Perambúr.	
XXVI.	The Nizam's Guaranteed State Railway — Hyderabad Volunteer Rifles.	179	4	20	155	179	—	1	—	Secunderabad.	
	Carried forward -	6,914	247	857	5,610	6,714	200	64	8		

STATEMENT No. 36—*concluded.*

Serial Number.	Corps.	Enrolled strength.	Efficients.				Non-Efficients.	Sergeant Instructors, 1st and 2nd Class.	Drill Instructors.	Head Quarters.	Remarks.
			Officers.	Non-commissioned Officers.	Volunteers.	Total.					
		No.	No.	No.	No.	No.	No.	No.	No.		
	Brought forward -	6,914	247	857	5,610	6,714	200	64	8		
XXXIII.	Bengal and North-Western Railway (*a*)—										(*a*) Includes the Tirhoot section.
	D Company -	(*b*) 21	1	2	18	21	—	—	—	Sonepore.	(*b*) 1 Volunteer, non-railway employé.
	E Company -	(*c*) 55	3	4	48	55	—	1	—	Gorakhpur.	(*c*) 14 Volunteers non-railway employés.
	F Company -	82	2	5	74	81	1	1	—	Samastipur.	
	G Company -	14	2	4	8	14	—	1	—	Gonda.	
	Gorakhpur Light Horse.	9	1	3	5	9	—	1	—	Gorakhpur.	
XXXV.	Rajputana-Malwa Railway—2nd Battalion, Bombay, Baroda and Central India Railway Volunteer Rifles.	977	36	144	788	968	9	10	—	Ajmere.	
XXXVI.	Southern Mahratta Railway.	475	7	38	408	453	22	5	—	Hubli.	
XXXIX.	South Indian Railway -	(*d*) 812	20	100	526	646	166	8	—	Negapatam	(*d*) 165 Volunteers, non-railway employés.
XLIV.	Burma State Railway -	(*e*) 593	13	65	477	555	38	8	2	Rangoon.	(*e*) 1 Volunteer employed on unopened line and 117 Volunteers, non-railway employés.
XLVII.	Rohilkhund and Kumaun Railway (Company's Section)—Rohilkhand Volunteer Rifles.	27	2	3	22	27	—	—	—	Bareilly.	
LIV.	Bhávnagar - Gondal - Junágarh - Porbandar Railway—1st Battalion Bombay, Baroda, and Central India Railway Volunteer Rifles, "F" Company.	54	4	5	43	52	2	1	—	Ghadechi.	
LVIII.	Darjeeling - Himalayan Railway — Northern Bengal Mountain Rifles, "A" and "B" Troops.	16	—	3	13	16	—	—	—	Darjeeling.	
LXI.	Morvi Railway—Bombay, Baroda, and Central India Railway Volunteer Rifles, "F" Company.	8	—	(*b*)1	7	8	—	1	—	Morvi.	(*f*) Non-commissioned officer belongs to "E" Company.
	Total - -	10,057	338	1,234	8,047	9,619	438	101	10		

5. The statement on the next two pages shows the strength and cost of police on the standard and metre gauge railways (open lines) and the amount of compensation payments made during 1892 on account of thefts.

Statement No. 37.

Strength and Cost of Police on the Standard and Metre Gauge Railways (Open Lines) and the Amount of Compensation Payments due to Thefts during 1892.

STATEMENT

STRENGTH and COST of POLICE on the STANDARD and METRE GAUGE RAILWAYS

Serial No.	Railway.	Subordinate Officers.		Constables and Men.		Proportion of the Annual: Salaries and Fixed Allowances of Officers.		Proportion of the Annual: Office Expenses and Travelling Allowances.	
		Railway Watch and Ward.	Law and Order.	Railway Watch and Ward.	Law and Order.	Railway Watch and Ward.	Law and Order.	Railway Watch and Ward.	Law and Order.
	Standard Gauge.								
	STATE LINES WORKED BY COMPANIES.	No.	No.	No.	No.	Rs.	Rs.	Rs.	Rs.
I.	East Indian (*a*)	—	27	915	468	—	9,565	5,132	25,518
II.	Bengal-Nágpur	—	5	90	160	—	918	—	1,839
III.	Indian Midland (*d*)	—	7	107	97	—	11,627	—	3,919
	STATE LINES WORKED BY THE STATE (*e*).								
IX.	North-Western (*f*)	8	—	743	—	—	—	3,945	—
X.	Hyderabad-Umarkot	—	—	8	—	—	—	—	—
XI.	Oudh and Rohilkhand	4	—	306	—	—	—	1,630	—
XII.	Eastern Bengal (*g*)	—	—	266	—	—	1,476	—	3,915
	LINES WORKED BY GUARANTEED COMPANIES.								
XVIII.	Great Indian Peninsula (*h*)	17		934		12,997		1,033	
XIX.	Bombay, Baroda, and Central India (*j*)	52		402		11,816		11,701	
XX.	Madras	—	7	295	—	1,034	—	1,405	1,710
	LINE OWNED BY NATIVE STATES AND WORKED BY COMPANIES.								
XXVI.	The Nizam's Guaranteed State	—	—	—	—	—	—	—	—
	LINE OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.								
XXIX.	Rájpura-Bhátinda	—	—	5	—	—	—	—	—
	Metre Gauge.								
	STATE LINES WORKED BY COMPANIES.								
XXXIII.	Bengal and North-Western :— Tirhoot Section / Company's Section	—	5	231	130	—	6,150	—	—
XXXV.	Rajputana-Malwa	119		607		17,744		16,208	
XXXVI.	Southern Mahratta (*o*)	—	9	64	355	—	5,701	4,281	
XXXIX.	South Indian	—	—	214	—	—	—	—	—
	STATE LINE WORKED BY THE STATE (*e*).								
XLIV.	Burma	1	37	4	178	Details not furnished		—	—
	ASSISTED COMPANIES.								
XLVII.	Rohilkund and Kumaon (Company's Section) (*r*)	—	5	83	17	—	962	—	351
XLIX.	Dibru-Sadiya (*s*)	—	—	—	—	—	—	—	—
	LINE OWNED AND WORKED BY NATIVE STATES.								
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	—	27	12	61	—	2,400	—	4,017

(*a*) East Indian Railway only.
(*b*) Represents $\frac{7}{10}$ths share of charges debitable to the railway.
(*c*) Includes branch lines worked.
(*d*) Includes the Bhopal-Itársi Railway.
(*e*) The cost of police for duties of "Law and order" on State lines worked by the State is borne by the Civil Department.
(*f*) Includes the Jammu and Kashmir Railway (Native State Section).
(*g*) Includes the Bengal Central Railway and the metre and 2' 6" gauge sections of the Eastern Bengal (State) Railway.
(*h*) Includes the Wardha Coal, the Dhond-Manmád, and the Khámgaon and Amráoti Railways.
(*i*) The cost shown against this railway represents $\frac{7}{10}$ths of the total cost of the police force, except under column "Total," which includes contingent and clothing charges; also pension and leave allowances.
(*j*) Includes the Mehsána-Viramgam branch of the Gaekwar's Mehsána Railway.

37.

a Lines), and the Amount of Compensation Payments due to Thefts during 1892.

ORNE BY THE RAILWAY.									
RIES OF SUB-RDINATE ERS AND MEN.		TOTAL.			Cost of Force to the Railway per Mean Mile of Railway worked.	Compensation Payments due to Thefts.	Compensation Payments per 1,000 Tons of Goods moved.	Mean Mileage worked. (*See also* Statement No. 24, Pages 121 to 123.)	Railway.	Serial No.
ay h d.	Law and Order.	Railway Watch and Ward.	Law and Order.	Total.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Miles.		
									Standard Gauge.	
									STATE LINES WORKED BY COMPANIES.	
12	69,734	53,944	1,04,817	1,58,761(*b*)	80·96(*c*)	1,586	4·91	1,811·32(*c*)	East Indian (*a*)	I.
68	18,806	5,168	21,563	26,731(*b*)	32·14	871	0·72	831·58	Bengal-Nágpur	II.
78	11,436	3,178	26,982	30,160(*b*)	40·01	—	—	753·78	Indian Midland (*d*)	III.
									STATE LINES WORKED BY THE STATE (*e*).	
50	—	74,095	—	74,065	30·31	1,020	0·29	2,444·28	North-Western (*f*)	IX.
31	—	331	—	331	15·11	—	—	21·90	Hyderabad-Umarkot	X.
67	—	23,967	—	23,967	34·61	988	0·80	692·55	Oudh and Rohilkhand	XI.
37	3,135	22,437	8,526	30,963	34·26	2,805	1·82	903·80	Eastern Bengal (*g*)	XII.
									LINES WORKED BY GUARANTEED COMPANIES.	
	1,06,111	—	—	1,38,746(*i*)	93·07	7,183	2·43	1,490·81	Great Indian Peninsula (*h*)	XVIII.
	41,927	—	—	65,444	111·18	738	0·50	501·15	Bombay, Baroda, and Central India (*j*)	XIX.
24	6,923	30,663	8,633	39,296	46·82	2,414	2·15	839·26	Madras	XX.
									LINE OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
	—	—	—	30,743(*l*)	86·90	—	—	353·77	The Nizam's Guaranteed State	XXVI.
									LINE OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.	
08	—	308	—	308	2·85	—	—	107·94	Rájpura-Bhátinda	XXIX.
									Metre Gauge.	
									STATE LINES WORKED BY COMPANIES.	
81	16,887(*m*)	2,981	23,037	33,018(*b*)	43·78	469	0·70	754·16	Bengal and North-Western:— Tirhoot. Company's Section.	XXXIII.
	65,001	—	—	98,953	56·59	6,430	3·25	1,674·02	Rajputana-Malwa	XXXV.
68	32,486	4,568	42,468	54,036(*p*)	39·38	1,209	1·87	1,384·95	Southern Mahratta (*o*)	XXXVI.
58	—	—	—	40,258(*q*)	37·03	—	—	1,087·28	South Indian	XXXIX.
									STATE LINE WORKED BY THE STATE (*e*).	
	—	—	—	14,403(*l*)	20·82	2,749	3·38	691·81	Burma	XLIV.
									ASSISTED COMPANIES.	
87	1,119	3,587	2,432	6,019(*b*)	23·86	—	—	252·30	Rohilkund and Kumaon (Company's Section) (*r*).	XLVII.
	—	—	—	—	—	—	—	—	Dibru-Sadiya (*s*)	XLIX.
									LINES OWNED AND WORKED BY NATIVE STATES.	
05	12,351	1,665	13,763	27,339(*t*)	81·92	431	2·39	333·72	Bhávnagar-Gondal-Junágarh-Porbandar	LIV.

ost as per revenue accounts; other particulars have not been furnished.
Includes office expenses and travelling allowances.
ncludes the Southern Mahratta (Mysore Section) and the Kolhápur Railway.
osts as per special return supplied for the administration report, including pension and leave allowances, &c., not shown in the preceding columns.
osts as per special return supplied for the administration report, including Government supervision charges (Rs. 22,600), not accounted for in the ing columns.
ncludes the Rohilkund and Kumaon (Lucknow-Bareilly Section).
No separate railway police force is entertained.
ncludes Rs. 7,476, being difference between the figures given in the revenue accounts and those furnished in the special return for the administration
sed on figures given in the revenue accounts.

CHAPTER XII.

Rolling Stock (Revenue).

The following statement shows the average number of locomotives in use on the principa Railways and the work obtained from each during the year 1892.

Statement No. 38.

Serial No.	Railway.	Average Number of Locomotives.	Total Engine Mileage.	Average Mileage per Engine.	Average Mileage per Engine per Diem.	Remarks.
	Standard Gauge.					
	State Lines worked by Companies.					
I.	East Indian - - -	533	11,288,425	21,179	57·87	
II.	Bengal-Nágpur - - -	95	1,636,413	17,225	47·06	
III.	Indian Midland (*a*) - - -	102	1,693,471	16,981	46·40	(*a*) Includes the Bhopal-Itársi Sta Railway.
	State Lines worked by the State.					
IX.	North-Western (State) (*b*) - -	563	9,048,067	16,178	44·22	(*b*) Includes the Amritsar-Pathánko Hyderabad-Umarkot, Jammu a Kashmir, and Rajpura-Bhátin Railways.
XI.	Oudh and Rohilkhand (State) -	155	2,891,949	18,664	50·99	
XII.	Eastern Bengal (State (*c*) - -	97	2,458,198	25,342	69·24	(*c*) Includes the Bengal Centr Railway.
	Lines worked by Guaranteed Companies.					
XVIII.	Great Indian Peninsula (*d*) - -	605	11,057,640	18,277	49·94	(*d*) Includes the Wardha Co Dhond-Manmád, Khámgaon, a
XIX.	Bombay, Baroda, and Central India (*e*)	127	2,838,788	22,353	61·07	Amráoti State Railways. (*e*) Includes the Gaekwar's Petl
XX.	Madras - - - - -	153	2,984,241	19,505	53·29	Railway.
	Lines owned by Native States and worked by Companies.					
XXVI.	The Nizam's Guaranteed State (*f*) -	49	676,754	13,811	37·73	(*f*) Includes the Bezváda extension
	Metre Gauge.					
	State Lines worked by Companies.					
XXXIII.	Bengal and North-Western :— Tirhoot section - - - Company's section - -	100	1,943,837	19,438	53·11	
XXXV.	Rajputana-Malwa (*g*) - -	423	7,665,315	18,121	49·51	(*g*) Includes the Gaekwar's Mehsá Railway.
XXXVI.	Southern Mahratta (*h*) - -	184	2,635,034	14,321	39·13	(*h*) Includes the Southern Mahra Railway (Mysore Section) and t Kolhápur Railway.
XXXIX.	South Indian (*i*) - - - -	183	3,822,172	20,886	57·07	(*i*) Includes the Pondicherry Railwa
	State Lines worked by the State.					
XLIII.	Eastern Bengal— Northern and Behar sections, including the Kaunia-Dharlla (2′ 6″ gauge) Branch - -	67	1,552,338	21,560	58·91	
	Dacca section - - -	14	189,877	13,563	37·06	
XLIV.	Burma (State) - - - -	119	2,232,731	18,762	51·26	
	Lines owned and worked by Native States.					
LIII.	Jodhpore-Bickaneer :— Jodhpore Section - - Bickaneer Section - - -	13	367,687	28,284	77·28	
LIV.	Bhávnagar - Gondal - Junágarh - Porbandar - - - - -	33	521,309	15,797	43·17	

2. Statement No. 39 on the four following pages shows the number of engines and vehicl used in conveying traffic, and the number of miles travelled by trains during 1892.

Statement No. 39.

Engines and Vehicles used in conveying Traffic and the Number of Miles travelled by Trains on the Standard and Metre Gauge Railways during the year ending the 31st December 1891.

ENGINES and VEHICLES used in conveying TRAFFIC and the NUMBER of Miles travelled by TRAI

Serial Number.	Railway.	Mean Mileage worked (From Statement No. 24, pages 121 to 123.)	Number of Engines and Vehicles used in conveyi						
			Engines.	Carriages.					
				First Class.	Second Class.	Third or Inter-mediate Class.	Lowest (Third or Fourth) Class.	Com-posite.	Total Numbe
	Standard Gauge.								
	STATE LINES WORKED BY COMPANIES.								
I.	East Indian (*a*) - - -	1,811·32	562	117	104	61	703	77	1,062
II.	Bengal-Nágpur - - -	831·58	97	8	8	—	167	30	213
III.	Indian Midland (*b*) - -	753·78	105	23	17	—	220	59	319
IV.	Bhopal-Itársi (British section) -	(13·00)	Worked by the Indian Midland Railway.					—	—
VI.	Wardha Coal - - -	(44·88)	Worked by the Great Indian Peninsula Railway.						—
VII.	Dhond-Manmád - - -	(145·44)							
VIII.	Bezváda Extension - -	(21·47)	Worked by the Nizam's Guaranteed State Railway.						—
	Total - -	3,396·68	764	148	129	61	1,090	166	1,594
	STATE LINES WORKED BY THE STATE.								
IX.	North-Western (State) (*c*) - -	2,574·12	590	84	93	78	828	147	1,230
X.	Hyderabad-Umarkot - -	(21·90)	Worked by the North-Western (State) Railway.						
XI.	Oudh and Rohilkhand (State) -	692·55	156	43	25	20	259	64	411
XII.	Eastern Bengal (State) (*d*) -	373·73	97	27	12	52	201	57	349
XIII.	Bengal Central - - -	(125·01)	Worked by the Eastern Bengal (State) Railway.						—
XIV.	Calcutta Port Commissioners -	6·22	6	—	—	—	—	—	—
	Total - -	3,646·62	849	154	130	150	1,288	268	1,990
	LINES WORKED BY GUARANTEED COMPANIES.								
XVIII.	Great Indian Peninsula (*f*) - -	1,490·81	605	88	150	—	561	95	894
XIX.	Bombay, Baroda, and Central India (*g*).	474·25	127	30	41	22	243	55	391
XX.	Madras - - -	839·26	153	34	70	—	370	50	524
	Total - -	2,804·32	885	152	261	22	1,174	200	1,809
	ASSISTED COMPANIES.								
XXI.	Delhi-Umballa-Kalka - -	(161·40)	Worked by the East Indian Railway.					—	—
XXII.	Tarkessur - - -	(22·23)							
	Total - -	(183·63)	—	—	—	—	—	—	—
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.								
XXIII.	Khámgaon - - -	(7·55)	Worked by the Great Indian Peninsula Railway.						—
XXIV.	Amráoti - - -	(5·44)							
XXV.	Bhopal-Itársi (Native States section).	(44·11)	Worked by the Indian Midland Railway.						
XXVI.	The Nizam's Guaranteed State (*h*)	353·77	50	14	8	—	52	16	9
XXVII.	The Gaekwar's Petlád - -	(13·35)	Worked by the Bombay, Baroda, and Central India Railway.						
	Total - -	353·77	50	14	8	—	52	16	9
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.								
XXIX.	Rájpura-Bhátinda - -	(107·94)	Worked by the North-Western (State) Railway.						—
XXX.	Jammu and Kashmir (Native State section).	(15·92)							
	Total - -	(123·86)	—	—	—	—	—	—	—
	Total Standard Gauge -	10,201·39	2,548	468	528	233	3,604	650	5,48

(*a*) Includes the Delhi-Umballa-Kalka and the Tarkessur Railways and foreign lines worked over.
(*b*) Includes the Bhopal-Itársi Railway and foreign lines worked over.
(*c*) Includes the Hyderabad-Umarkot, Jammu and Kashmir, and Rájpura-Bhátinda Railways, and foreign lines worked o
but excludes the stock belonging to the late Salt Branch and the Ferozepur Tramway.

NOTE.—The figures within brackets are not included in the total.

No. 39.

n the STANDARD and METRE GAUGE RAILWAYS during the year ending the 31st December 1892.

Traffic.			No. of Train-Miles run.					Railway.	Serial Number.
Miscellaneous Coaching Vehicles (excluding Brakes).	Goods Vehicles of all descriptions (excluding Brakes).	Brake vans.	Passenger (including Passenger proportion of mixed).	Goods (including Goods proportion of mixed).	Mixed.	Total Train Mileage.	Number of Train-Miles per mean Mile worked.		
								Standard Gauge.	
								STATE LINES WORKED BY COMPANIES.	
156	8,936	341	4,335,050	5,769,500	3,888,547	10,104,550	5,578·56	East Indian (*a*) - - -	I.
20	2,731	84	372,631	1,096,965	940,612	1,469,596	1,767·23	Bengal-Nágpur - - -	II.
46	2,140	86	688,762	873,687	609,358	1,562,449	2,072·82	Indian Midland (*b*) - -	III.
—	—	—	—	—	—	—	—	Bhopal-Itársi (British section) -	IV.
—	—	—	—	—	—	—	—	Wardha Coal - - -	VI.
—	—	—	—	—	—	—	—	Dhond-Manmád - - -	VII.
—	—	—	—	—	—	—	—	Bezváda Extension - -	VIII.
222	13,807	511	5,396,443	7,740,152	5,438,517	13,156,595	3,867·48	Total.	
								STATE LINES WORKED BY THE STATE.	
278	10,051	513	3,311,386	4,796,840	3,875,800	8,108,226	3,149·90	North-Western (State) (*c*) -	IX.
—	—	—	—	—	—	—	—	Hyderabad-Umarkot - -	X.
48	4,371	120	1,090,390	1,348,603	1,596,923	2,438,993	3,521·76	Oudh and Rohilkhand (State) -	XI.
90	1,862	63	1,039,488	918,805	735,767	1,958,293	5,239·86	Eastern Bengal State (*d*) -	XII.
—	—	—	—	—	—	—	—	Bengal Central - - -	XIII.
—	150	—	(*e*)	(*e*)	(*e*)	(*e*)	—	Calcutta Port Commissioners -	XIV.
416	16,434	696	5,441,264	7,064,248	6,208,390	12,505,512	3,429·34	Total.	
								LINES WORKED BY GUARANTEED COMPANIES.	
149	7,953	590	3,422,940	6,362,636	1,104,255	9,785,576	6,563·93	Great Indian Peninsula (*f*) -	XVIII.
36	3,564	84	1,324,329	1,232,787	121,614	2,557,116	5,391·92	Bombay, Baroda, and Central India (*g*).	XIX.
105	2,874	163	1,265,960	1,253,764	1,200,316	2,519,724	3,002·32	Madras - - - - -	XX.
290	14,391	837	6,013,229	8,849,187	2,426,185	14,862,416	5,299·83	Total.	
								ASSISTED COMPANIES.	
—	—	—	—	—	—	—	—	Delhi-Umballa-Kalka - -	XXI.
								Tarkessur - - -	XXII.
—	—	—	—	—	—	—	—	Total.	
								LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
—	—	—	—	—	—	—	—	Khámgaon - - - -	XXIII.
—	—	—	—	—	—	—	—	Amráoti - - - -	XXIV.
—	—	—	—	—	—	—	—	Bhopal-Itársi (Native State section).	XXV.
19	733	41	222,273	380,015	453,757	602,288	1,702·48	The Nizam's Guaranteed State (*h*)	XXVI.
—	—	—	—	—	—	—	—	The Gaekwar's Petlád - -	XXVII.
19	733	41	222,273	380,015	453,757	602,288	1,702·48	Total.	
								LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.	
—	—	—	—	—	—	—	—	Rájpura-Bhátinda - -	XXIX.
								Jammu and Kashmir (Native State section).	XXX.
—	—	—	—	—	—	—	—	Total.	
947	45,365	2,085	17,073,209	24,033,602	14,526,849	41,106,810	4,029·53	Total Standard Gauge.	

(*d*) Includes the Bengal Central Railway.
(*e*) Information not furnished.
(*f*) Includes the Wardha Coal, Dhond-Manmád, Khámgaon, and Amráoti Railways.
(*g*) Includes the Gaekwar's Petlád Railway.
(*h*) Includes the Bezváda Extension and 8·10 miles worked over twice by each train.

STATEMENT

ENGINES and VEHICLES used in conveying TRAFFIC and the NUMBER of MILES travelled by TRAINS

Serial Number.	Railway.	Mean Mileage worked (From Statement No. 24, pages 121 to 123.)	Number of Engines and Vehicles used in conveying						
			Engines.	Carriages.					
				First Class.	Second Class.	Third or Intermediate Class.	Lowest (Third or Fourth) Class.	Composite.	Total Number.
	Metre Gauge.								
	STATE LINES WORKED BY COMPANIES.								
XXXIII.	Bengal and North-Western: Tirhoot section	754·16	100	25	10	—	221	60	316
	Company's section	(198·38)	Worked by the Rohilkund and Kumaon Railway (Company's section).						
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly section)	1,766·65	424	130	96	50	766	94	1,136
XXXV.	Rájputana-Malwa (*a*)	1,384·95	221	30	42	—	482	81	635
XXXVI.	Southern Mahratta (*b*)	(312·18)	Worked by the Southern Mahratta Railway.						
XXXVIII.	Southern Mahratta (Mysore section)	1,087·28	184	21	44	—	479	71	615
XXXIX.	South Indian (*c*)	4,993·04	929	206	192	50	1,948	306	2,702
	Total								
	STATE LINES WORKED BY THE STATE.								
XLIII.	Eastern Bengal (State): Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ gauge, branch)	444·15	75	27	8	33	154	34	256
	Dacca section	85·92	14	6	4	5	33	10	58
XLIV.	Burma (State)	691·81	120	55	60	—	343	44	502
	Total	1,221·88	209	88	72	38	530	88	816
	ASSISTED COMPANIES.								
XLVI.	Deoghur	4·79	3	—	—	—	8	2	10
XLVII.	Rohilkund and Kumaon (Company's section) (*e*)	252·30	27	16	3	3	94	18	134
XLIX.	Dibru-Sadiya	77·50	15	1	—	—	13	7	21
	Total	334·59	45	17	3	3	115	27	165
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.								
LI.	The Gaekwar's Mehsána	(92·63)	Worked by the Rájputana-Malwa Railway.						
LII.	Kolhápur	(29·07)	Worked by the Southern Mahratta Railway.						
	Total	(121·70)	—	—	—	—	—	—	—
	LINES OWNED AND WORKED BY NATIVE STATES.								
LIII.	Jodhpore-Bickaneer: Jodhpore section	291·00	13	7	2	—	48	5	62
	Bickaneer section								
LIV.	Bhávnagar - Gondal - Junágarh-Porbandar	333·72	33	13	10	—	130	18	171
	Total	624·72	46	20	12	—	178	23	233
	FOREIGN LINES.								
LV.	West of India Portuguese	51·00	12	2	2	—	16	2	22
LVI.	Pondicherry	(7·85)	Worked by the South Indian Railway.						
	Total	51·00	12	2	2	—	16	2	22
	Total Metre gauge	7,225·23	1,241	333	281	91	2,787	446	3,938

NOTE.—The figures shown within brackets are not included in the totals.

(*a*) Includes the Gackwar's Mehsána Railway.

(*b*) Includes the Southern Mahratta Railway (Mysore section), and the Kolhápur State Railway.

No. 39—*concluded.*

n the STANDARD and METRE GAUGE RAILWAYS during the Year ending the 31st December 1892—*concluded.*

Traffic.			No. of Train-Miles run.					Railway.	Serial No.
Miscellaneous Coaching Vehicles (excluding Brakes).	Goods Vehicles of all descriptions (excluding Brakes).	Brake-vans.	Passenger (including Passenger proportion of mixed).	Goods (including goods proportion of mixed).	Mixed.	Total Train-Mileage.	No. of Train-Miles per mean Mile worked.		
								Metre Gauge.	
								STATE LINES WORKED BY COMPANIES.	
28	2,039	67	692,933	937,325	1,340,552	1,630,258	2,161·69	Bengal and North-Western: Tirhoot section. Company's section.	XXXIII.
—	—	—	—	—	—	—	—	Rohilkund and Kumaon (Lucknow Bareilly section).	XXXIV.
165	7,244	282	2,155,349	4,692,464	2,466,063	6,847,813	3,876·16	Rajputana-Malwa (*a*)	XXXV.
79	4,685	188	1,018,507	1,375,954	1,290,073	2,394,461	1,728·92	Southern Mahratta (*b*)	XXXVI.
—	—	—	—	—	—	—	—	Southern Mahratta (Mysore section).	XXXVIII.
54	3,194	141	1,457,695	1,819,925	1,107,980	3,277,620	3,014·51	South Indian (*c*)	XXXIX.
326	17,162	678	5,324,484	8,825,668	6,204,668	14,150,152	2,833·98	Total.	
								STATE LINES WORKED BY THE STATE.	
25	1,921	52	553,434	759,191	624,008	1,312,625	2,955·36	Eastern Bengal (State): Northern and Behar sections (including the Kaunia-Dharlla, 2′ 6″ gauge, branch).	XLIII.
9	246	10	91,519	78,188	150,812	169,707	1,975·17	Dacca section.	
81	3,217	117	879,953	1,024,396	918,300	1,904,349	2,752·71	Burma (State)	XLIV.
115	5,384	179	1,524,906	1,861,775	1,693,120	3,386,681	2,771·70	Total.	
								ASSISTED COMPANIES.	
—	8	2	(*d*)	(*d*)	—	14,562	3,040·08	Deoghur	XLVI.
14	659	27	176,767	212,181	319,720	388,948	1,541·61	Rohilkund and Kumaon (Company's section). (*e*).	XLVII.
1	573	12	26,250	169,039	78,752	195,289	2,519·86	Dibru-Sadiya	XLIX.
15	1,240	41	203,017	381,220	398,472	598,799	1,789·65	Total.	
								LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.	
—	—	—	—	—	—	—	—	The Gaekwar's Mehsána	LI.
—	—	—	—	—	—	—	—	Kolhápur	LII.
—	—	—	—	—	—	—	—	Total.	
								LINES OWNED AND WORKED BY NATIVE STATES.	
2	265	8	121,841	222,376	236,641	344,217	1,182·88	Johdpore-Bickaneer: Jodhpore section. Bickaneer section.	LIII.
15	894	39	271,760	221,099	308,767	492,859	1,476·86	Bhávnagar-Gondal-Junágarh-Porbandar.	LIV.
17	1,159	47	393,601	443,475	545,408	837,076	1,339·92	Total	
								FOREIGN LINES.	
2	115	9	46,412	61,917	30,210	108,329	2,124·10	West of India Portuguese	LV.
—	—	—	—	—	—	—	—	Pondicherry	LVI
2	115	9	46,412	61,917	30,210	108,329	2,124·10	Total.	
475	25,060	954	7,492,420	11,574,055	8,871,878	19,081,037	2,640·89	Total metre gauge.	

(*c*) Includes the Pondicherry Railway.
(*d*) Information not furnished.
(*e*) Includes the Rohilkund and Kumaon Railway (Lucknow-Bareilly section).

CHAPTER XIII.

FLOOD DAMAGES.

In the following paragraphs details are furnished of the principal flood damages during 1892:

Bengal-Nágpur Railway (Standard Gauge).

2. Owing to very heavy rain, slips occurred in several places between Khairi and Pendra road stations on the Katni branch line, and traffic was partially suspended on the 12th and 13th June.

On the night of the 10th August, in consequence of heavy local rain, a short length of line (about 20 feet) was washed out at mile 67¾ on the Katni branch line between Ghúngúthi and Sahdol stations, resulting in a serious accident to the down mail.

The country between miles 450 and 452 on the main line was flooded on the 13th July by the heavy and continuous rain of the two previous days, and in consequence a 20-feet arch bridge failed and sank at mile 450, stopping traffic and rendering transhipment necessary. Through communication was only restored on the 22nd.

North-Western (State) Railway System (Standard Gauge).

3. There were very heavy floods on the North Western Railway generally in July and August, which seriously damaged the line in places, causing interruption of traffic for several days on different sections. The Sind Sagar section suffered severely from floods, which blocked the line from 5th August to 11th September. The rainfall in the lower part of the Sind-Pishin section was also exceptional, and greatly damaged the way and works.

The principal damages were as follows:—

Main line and branches.—Onthe 29th July the line between Chánnu and Kassowál was flooded and the water forced its way through the bank, causing breaches which aggregated 1,015 feet in length.

On the 3rd August the line between Khairabad and Pesháwar was seriously damaged and the breaches which aggregated 3,773 feet extended over 30 miles.

On the 6th August the hill streams between Sann and Laki caused a landslip in the Laki Pass, and swept through the line, causing breaches aggregating 1,880 feet in length.

On the 16th August the Chenab broke through the bunds near Wazirabad, and overflowed into the Pulkoo nullah, making a large breach of 200 feet long and 30 feet deep behind the western abutment of the bridge over the nullah. Before the line here became unsafe for the passage of trains, the up Calcutta mail had been allowed to start from Wazirabad at a restricted speed, but on reaching the north abutment of the bridge the engine was derailed owing to the subsidence of the bank, and sank into the gap. It has since been recovered.

On the 17th August the floods headed up against the railway embankment between Sita road and Rádhan, and formed two gaps, each 150 feet long, at mile 247.

Sind-Pishin section.—On the 13th July a large slip occurred at mile 464 near Tandúrí, which covered the track for about 40 yards to an average depth of 10 feet. After two days' work sufficient debris had been removed to enable a diversion to be laid and traffic was resumed.

On the 31st July a heavy slip occurred at mile 487, about two miles south of Dalúgal station; part of the west side of the cutting fell in, and covered the track for 100 yards to a depth of eight feet or more. Owing to the position being confined, the line could not be cleared till 5th August, but passenger trains were allowed to pass on the 3rd August. A further slip, however, occurred at this place on the 6th August and the line was completely blocked till the 10th August.

On the 3rd August a serious slip occurred in the hillside just south of Puddle Hollow, necessitating transhipment of mails and passengers.

On the 10th November an unprecedentedly heavy slip occurred just south of Puddle Hollow, which interrupted through communication for several days.

In December numerous falls of rocks, &c., occurred. Of these, the most serious was that of the 31st December, when a large mass of rock overhanging the mouth of Karez tunnel No. 8 below the Chappar rift fell in, blocking the line till midday on the 2nd January 1893.

The Shelabagh district was visited on the 20th December by a somewhat severe shock of earthquake at 5.40 a.m. (Madras time), followed by several smaller shocks. At Shelabagh earthquakes occurred at frequent intervals during the day, and for some days following.

Many buildings were shaken and cracked. At mile 643 a crack occurred in the ground and the permanent-way was distorted in an extraordinary way, the pair of rails in each line immediately above the crack having suffered most. The line was blocked for traffic, and the mails had to be transhipped on the day of the earthquake, viz., the 20th December.

Eastern Bengal (State) Railway (Standard, Metre, and Special Gauges).

4. Early in July very heavy rain fell in the Darjeeling, Cooch Behar, Jalpáiguri, Dinagepore, and Purnea districts. The result of this abnormal rainfall was that the Teesta, Dharlla, Mahanuddy, Punarbhaba, and Atrai rivers were in very high flood, and caused considerable damage to the railway.

On the Bársoi-Kissengunge branch numerous minor breaches occurred. The siding from Dalkolha to the Mahanunda river at mile 17¼ was also damaged, and the retaining wall of one of the masonry bridges, the Kutna, was carried away.

On the Northern section the first damaged occurred on the 7th July at the Kurto bridge, 4 spans of 60 feet between Belakoba and Siliguri. The flood rose to within 2 feet of the highest record, topped a spur which had successfully diverted the stream though the bridge for some years past, and cut away the bank behind the abutment. The damage was made good by means of boulder stone, and trains ran through after an interruption of 48 hours to traffic.

On the section between Párbatipur and Biral, the damage was much more severe. The following breaches occurred, the result of the overflow from the Atrai river.

At the Akra bridge the west abutment fell forward during the floods.

At mile 11 a 7-feet culvert had both abutments washed out, the girders being left hanging on to the rails; 48 feet of bank was also washed away.

At mile 12 a bridge of two spans of three metres had the abutments washed out, and large blocks of the masonry were carried 100 yards down stream. The bank was cut away for 115 feet.

From mile 10 to 13 and 15 to mile 17 the water was flowing over the line, and the ballast was washed away in places. There was a breach of about 40 feet at mile 15.

At mile 18 the Ghagra bridge at the east end of the Dinagepore station had the west abutment washed away, and about 144 feet of the railway embankment

On the 22nd mile from Párbatipur the water was above the formation, and at mile 21 a bridge consisting of two spans of 20 feet was carried away. In this case some very large blocks of masonry were carried 100 yards down stream by the force of the current.

On the Kaunia-Dharlla section the flood water topped the rails in several places, and two bridges partially failed by the sinking of the wooden pile piers. Near Kurigram the line was breached in four places to an aggregate width of 1,000 feet.

Great Indian Peninsula Railway System (Standard Gauge).

5. The floods along this system were few and unattended with any serious damages. On the 22nd June, at mile 244, south-east line, the line was flooded, and ballast washed away for about 50 feet; and as a goods train passed over this spot, a waggon got partially derailed, and in consequence both rolling-stock and permanent-way were slightly damaged.

On the 11th August, at mile 239, south-east line, a very high flood occurred at the thirteen 20-feet arched bridge. One of the upside wing walls, which was previously cracked, fell bodily.

On the 16th August, near Saidápur, the line was flooded, and goods traffic was slightly delayed.

On the 30th August, the Yadgiri river, at mile 398, south-east line, was in high flood and rose within 3′ 6″ of rail level at the twelve 30-feet girder bridge scouring out the embankment on the down line side behind the wing of No. 2 abutment, and causing slight detention to traffic.

Bombay, Baroda, and Central India Railway (Standard Gauge).

6. The south-west monsoon was abnormally heavy along the west coast, the gauge registering about 125 inches at Bombay.

At the Volka bridge, between Jhund, and Pátri, on the Khárághoda branch, on the 5th September, the bank to the south of the bridge was washed away for a length of 120 feet. Cribs were put up to carry the line over the break, and traffic was resumed on the 12th; but on the 23rd idem one of these cribs, together with 40 feet more of bank was washed away. This was repaired with as little delay as possible, and trains resumed their regular running on the 26th idem.

On the 3rd September the line between Bombay and Ahmedabad was flooded and breached in several places.

On the 5th September, on the Godhra branch, the river Koond overflowed and broke through the railway line near Timba road station, carrying away sand ballast for a length of about 600 feet, and made a gap in the bank 60 feet long and 8 feet deep.

Madras Railway (Standard Gauge).

7. Owing to abnormally heavy rainfall on the 13th August, two breaches occurred on the Bangalore branch—one at mile 166, 150 yards long; the other at mile 168, 100 yards long. The line was restored on the 19th August.

Bengal and North-Western Railway System (Metre Gauge).

8. *Tirhoot Section.*—A considerable amount of land belonging to the Tirhoot section at Khanwa Ghât was cut away by the floods of the Kosi; the station building itself escaped damage and no material was lost, but a considerable length of the sidings had to be lifted.

The channel of the Ganges at Semaria Ghât having silted up, a new temporary station has been constructed across the Bya river one mile to the west of the old station. This was opened for traffic in February 1893. It will have to be closed again in June next when the Ganges rises.

Company's Section.—The Rapti river cut a new channel above the bridge, shortening its course by three to four miles. This will necessitate heavy repairs to the protective works.

About six chains of the sidings at Gogra Ghât were carried away, but no material was lost.

At mile 28, on the Bahramghât branch, the earthwork round the east abutment of the 7-20 feet bridge was cut away, and the channel was scoured out nearly to the bottom of the wells. At mile 30 the floor of a bridge of 5 to 6 feet arches was cut away.

Both these works will require heavy expenditure in protective works to prevent their destruction.

Rajputana-Malwa Railway (Metre Gauge).

9. On the 16th July, at Sámbhar, the outer edge of the bank of the new salt sidings was washed away and the Japog siding was breached in places. Heavy rain on the 19th September again washed away this siding.

At mile 314, Rajputana section, between Beáwar and Sendra, owing to a heavy slip after 12 hours' continuous rain on the 5th August, the engine, with 11 wagons next to it, of an up goods train were completely derailed. Rolling-stock was considerably damaged and permanent-way slightly.

On the 6th August the central pier of the bridge of 9 spans of 40 feet each over the Sankaria river at mile 528, Rajputana section, was washed away, and two spans of girders fell in. A temporary bridge was opened on the 11th idem, but was washed away on the 12th. A substantial diversion was again opened on the 18th, but on the 5th September that too was washed away. A third temporary bridge was passed for traffic on the 12th September. On the 23rd idem heavy floods rendered this bridge unsafe, but it was repaired and traffic was resumed on the 24th idem.

On the 24th September, at mile 5, Malwa section, the line was breached for a length of 40 feet on each side of culvert, averaging about 4 feet deep. Traffic was somewhat delayed.

Southern Mahratta Railway System (Metre Gauge).

10. The rainfall for the year was heavy, especially along the main line. The damages detailed below occurred chiefly through insufficient waterway.

On the night of the 22nd June, the main line was breached at miles 137 and 138 for 120 feet and 100 feet respectively. Passengers and mails were transhipped, through communication being restored on the evening of the 23rd idem.

On the Poona branch on the night of the 4th July a slip occurred in the bank in in Ghorpuri station yard, and the whole yard was flooded. On the same date the water of the nullah at mileage 194 topped the wings on the south side of the bridge, washing them both away, and leaving a gap of about 12 feet by 30 feet. At mile 195 about 200 feet of the bank was washed away. Passengers and mails were transhipped, through communication being restored at noon the next day.

On the 4th and 5th July several banks between mile 468 and mile 475 of the main line were breached. Through traffic was not restored till the 15th idem, when the temporary works were passed for passenger traffic.

On the 21st August the line at miles 175 and 176, Mysore section, was washed away to an extent of about 300 feet, rendering it necessary to tranship mails and passengers.

On the 21st September the line on the Bijápur branch between mile 54 and mile 68 was breached in three places, necessitating transhipment of passengers and mails.

On the 23rd October, on the Poona branch, floods topped the line in several places between Jejuri and Rajewadi, and did considerable damage to the earthwork. There were also two slips on the Alandi Ghat between Rajewadi and Phursangi. Through communication was restored on the 1st November.

Again, on the 29th October, a portion of the line in a cutting at mile 487, main line, was washed away; also at mileage 255 through insufficient waterway the flood-water of the adjacent two 20-feet girder openings washed away the bank for a length of 80 feet, and scoured out ballast for some 600 feet. Between miles 251 and 252 a bank 27 feet high settled to a considerable extent, and the line had to be lifted and attended to. Through communication was restored on the 31st idem.

South Indian Railway (Metre Gauge).

11. Only two slight stoppages of traffic occurred on the 19th June and 1st July.

Burma (State) Railway System (Metre Gauge).

12. The line was again flooded at mile 125 on the Irrawaddy section by the bursting of the bunds of the Kantachoung; traffic was interrupted for a brief period only, and damage was confined to ballast being washed away.

A flood also occurred on the Mandalay section at mile 205, the water rising above the girders of the bridge and washing away a portion of the bank. There was, however, no serious interruption to traffic.

On the 20th October the section of the Mu Valley railway open to goods traffic was breached in six places between miles 83 and 84 and 93 and 94.

Dibru-Sadiya Railway (Metre Gauge).

13. The whole line was much damaged during the year owing to the heavy rains and floods in July. From Steamer Ghât to Dibrugarh, nearly four miles, the line was entirely under water owing to the sudden rising of the Brahmaputra river. The ghât line was breached in several places and damaged.

The Gaekwar's Mehsána Railway (Metre Gauge).

14. On the 2nd August, at mile 6, Pátan branch between Dhinoj and Mehsana, the line was breached, necessitating the transhipment of passengers.

On the 6th August, between Manúnd road and Pátan, the line was washed away at miles 16 and 17, stopping traffic for nearly 24 hours.

At mile 26, between Vadnagar and Kherálu, on the 12th August, the banks of the Roopun bridge were washed away, and the next day the brickwork of the bridge was also washed away. Traffic was only resumed on the evening of the 15th idem.

The line between Mehsána and Viramgám was breached in several places on the 6th September, and traffic was not resumed till the night of the 9th.

On the 6th September the Pátan line was washed away at several points, necessitating the suspension of traffic, which was resumed on the evening of the 15th.

Jodhpore-Bickaneer Railway System (Metre Gauge).

15. Owing to unusually heavy rainfall, several breaches occurred in the line between Khángta and Merta road stations. The banks, however, are very slight, and the delay to traffic was small.

A small breach occurred in the line between Khajwána and Marwar Múndwa, and on the 8th September the railway was flooded for a distance of about a mile near Bánár, traffic being delayed for about 24 hours.

Water in the Luni and Guia rivers overflowed the low level bridges on eight occasions and caused considerable delay to traffic.

CHAPTER XIV.

ACCIDENTS.

The following statement gives the total number of persons killed and injured in connexion with railway working during 1892 as compared with the previous year :—

STATEMENT No. 40.

Year.	Passengers.						Servants.					
	From Accidents to Trains, Rolling-stock, Permanent-way, &c.		By Accidents from other Causes, including Accidents from their own want of Caution or Mis-conduct.		Total.		From Accidents to Trains, Rolling-stock, Permanent way, &c.		By Accidents from other Causes, including Accidents from their own want of Caution or Mis-conduct.		Total.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1891 -	56	135	65	212	121	347	27	94	156	529	183	623
1892 -	8	42	55	139	63	181	19	48	193	589	212	637

Year.	Other Persons.										Total all Classes.	
	Whilst passing over Railways at Level Crossings.		Trespassers.		Suicides.		Miscellaneous, not included in preceding Columns.		Total.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1891 -	17	16	236	82	66	—	22	16	341	114	645	1,084
1892 -	24	15	263	81	53	4	9	12	349	112	624	930

The following are brief particulars of some of the more important accidents which occurred during the year :—

EAST INDIAN RAILWAY (STANDARD GAUGE).

2. On the 25th April a down goods train collided with an up mixed while the latter was standing at the Maharajpur station owing to the points not having been properly set. The engines of both the trains were damaged and eight passengers slightly injured. The station master and the assistant station master, who were in fault, were prosecuted.

On the 7th December an opium special ran against the dead buffers at Nawádih station yard owing to insufficient brake power, and caused heavy damage to permanent-way and rolling-stock.

BENGAL-NÁGPUR RAILWAY (STANDARD GAUGE).

3. On the 10th January a goods train, while being shunted in Chakardharpore yard, was run into by the up mail. Both engines were seriously damaged, but no passengers were injured. The accident was primarily due to the assistant station master having allowed shunting to be done after he had given line clear for the mail.

On the 10th August, owing to a short length of bank between Ghúnghúti and Sahdol stations on the Katni branch having been washed out by heavy rain, the down mail from the former station was derailed. Two third class carriages were smashed, resulting in the death of three passengers and injuries to two others. The fireman was also injured.

On the 15th November four loaded waggons which were being hand shunted in the Birsinghpur station yard got out of control, and ran in the direction of Karkeli, the

next station. Two of the waggons were stopped at the distant signal, but the other two travelled two miles beyond, where the down mail for which line clear had been given previous to the shunting, collided with them. No passengers were injured, but both the engine and the two waggons suffered considerable damage. The station master and the jemadar, who were to blame for the accident, were prosecuted and fined Rs. 60 each, or in default 6 months' rigorous imprisonment.

Indian Midland Railway System (Standard Gauge).

4. On the 20th May, the engine, tender, and five waggons of No. 5 down goods train were derailed at the south end of the Nerbudda bridge between Hoshangabad and Budni stations on the Bhopal-Itársi railway. The accident was caused by the buckling of the road owing to the creep in the rails on the bridge.

North-Western Railway System (Standard Gauge).

5. On the 17th December the down Calcutta mail collided with a goods train in the Okára station yard. The brake-van and fourteen low-sided trucks of the goods train were damaged. The accident is attributed to the driver of the down mail having come into the station too fast, and to the driver of the goods train not having moved into the siding directly he was told to do so.

Oudh and Rohilkhand (State) Railway (Standard Gauge).

6. On the 6th December the front brake-van, with four third-class carriages of No. 1 up mail, were derailed on the station line when entering Lhaksar junction station. The accident was caused by the tyre of the leading wheel of the front brake-van having come off.

Eastern Bengal Railway System (Standard, Metre and Special Gauges).

7. On the 31st May a collision occured between Nos. 75 up and 76 down mixed trains at Dinagepore. Three third-class passengers were slightly injured.

Great Indian Peninsula Railway System (Standard Gauge).

8. On the 9th June, at mile 473, between Wardha and Paunár station on the Nágpur branch, the engine, front brake, and two carriages of an up through passenger train were completely derailed, the engine being capsized. The accident was due to a 24 feet rail having been maliciously taken out of the road by some unknown persons. There was only slight injury caused to the permanent-way, but the rolling stock was considerably damaged.

On the 27th December, at mile 479, near Bágra station on the north-east line, a down mail train was admitted on a wrong line, where it collided with some uncoupled waggons which were standing there, being loaded by coolies. One cooly was killed and three others injured, while the rolling-stock was damaged. The station master, mukádam, and pointsman to blame were prosecuted. The Magistrate sentenced the two former to imprisonment for three and four months respectively, but acquitted the pointsman.

Bombay, Baroda, and Central India Railway (Standard Gauge).

9. On the 21st May, at Nadiád, an up mail train collided with the rear of an up special goods that was standing on the main line. The collision was due to the failure of the vacuum brake of the mail train. One passenger was seriously injured and thirteen others slightly. The rolling-stock was considerably damaged.

Madras Railway (Standard Gauge).

10. On the 7th February the engine, tender, brake-van, and three third-class carriages of No. 14 mail train were derailed at Veyasarpaudy junction owing to the head of a bolt in the stock rail having been sheared off (presumably by the action of the creep of the rails) and having fallen between the lip of the switch and the stock rail, thus preventing the switch from being closed, although the handle of the locking gear was

pressed home. A light engine had passed over the points in safety only four minutes before the accident occurred. No passengers were hurt, but considerable damage was done to rolling-stock and permanent-way.

On the 8th September, at Jalárpet, the engine, tender, and a covered goods waggon of No. 133 E. train were allowed by the pointsman to take the lay-bye instead of the cross-over road to the main line. The engine and tender carried away the dead buffers at the end of the lay-bye and plunged down the bank, the engine embedding itself up to the axles of the leading wheels, and the tender being tilted up on end. The covered goods waggon, which was loaded with salt, was completely smashed, and ten other waggons and a brake.van more or less damaged. The pointsman in fault was prosecuted and sentenced to eighteen months' rigorous imprisonment.

Bengal and North-Western Railway System (Metre Gauge).

11. On the 21st April No. 57 up goods train, consisting of thirty-two ordinary and three bogie covered waggons, all empty, and a brake-van, when approaching the Pharenda bridge at mile 131 between Chauri Chaura and Gorakhpur ran over a buffalo, causing the derailment of fifteen waggons. Of these twelve were thrown completely off the track and precipitated down the embankment.

On the 12th May the engine of a ballast train working on the Gonda-Bahramghât branch ran over a bullock at mile 8 between Maijapur and Gonda Kacheri. Sixteen open trucks were derailed and thrown down the bank, and eight coolies were killed and seven injured.

On the 15th October a buffalo was knocked down by the engine of No. 9 up mixed train at mile 53 between Daronda and Chainwa stations, causing derailment and serious damage to five covered goods waggons, one bogie, one brake-van, and two third-class carriages, and serious injury to the lampman accompanying the train.

Rajputana-Malwa State Railway (Metre Gauge).

12. On the 21st January, between Ajmere and Madár, an up mail train collided with a down goods, the accident being caused by a disregard of orders for line clear working on the part of the sub-assistant station master at Ajmere, who gave line clear to Madár for the up mail after the down goods had left Ajmere on a line clear for Madár. Two passengers were slightly hurt, five railway servants were killed, and two severely injured. The sub-assistant station master was prosecuted, and on conviction sentenced by the Magistrate to pay a fine of Rs. 50.

On the 26th March, at Ratíka Nagla, on the Cawnpore-Achnera section, No. 4 down special passenger train when entering the station ran into the rear of No. 3 down special passenger train, killing two passengers on the spot and causing severe injury to a third, from the effects of which he subsequently died. The distant signal at the Háthras junction end of the station was not burning, and there were no lights on the rear brake of the No. 3 special. These irregularities and the driver of the No. 4 special having mistaken the home signal for the distant signal were the cause of the accident. The station master and the guard of the No. 3 special were prosecuted. The latter was acquitted, but the former was sentenced to one year's rigorous imprisonment. The driver of the No. 4 special, though placed before the Magistrate, was discharged by the latter to give evidence against the two former delinquents.

Southern Mahratta Railway System (Metre Gauge).

13. On the 11th October, at mile 218, between Bidadi and Kengeri stations on the Mysore section, an up goods train collided with a light trolly, resulting in the death of the time-keeper who was in charge of the trolly, which he had not properly protected by signals.

South Indian Railway (Metre Gauge).

14. On the 8th June, while No. 6 mail train was running between Tanjore and Búdalúr, the guard observed that the roof of a Clemenson's third class carriage was on fire, and that the passengers were jumping from the train. The train was stopped, and it was found that eight passengers in a panic, owing to the flames showing round the lamp hole, had jumped out, and of these four were severely injured, two of whom eventually died. The fire is said to have been caused by a spark from the engine.

On the 15th August a goods train running between Trichinopoly and Madura, and consisting of twenty-three loaded covered goods waggons, a brake-van, and engine, was derailed at mile 339. The six leading vehicles kept the rails, the seventh was derailed, the next four waggons were capsized, and the succeeding four were derailed and telescoped. The remainder of the train did not leave the rails. No injury to persons resulted from the accident. The derailment was caused by the breaking of the axle of the leading pair of wheels of the eighth leading vehicle, the fracture being due to a flaw in the iron.

On the 28th September a material train consisting of an engine (running tender foremost), one brake-van, and six empty ballast waggons was derailed at mile 23. The damage to the engine and derailed vehicles was very slight, but the second fireman was killed on the spot. The accident was caused by the subsidence of the bank consequent on heavy rain.

Accidents to Trains.

15. An abstract of the accidents to trains during 1892 is given below :—

Statement No. 41.

Serial No.	Class of Accidents.	Number of Accidents.						During 1892.					
								Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Accidents reported to Local Governments under section 83 of the Indian Railways Act, IX. of 1890.		Other Accidents.		Total.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
		Previous year.	1892.	Previous year.	1892.	Previous year.	1892.						
1	Collisions between passenger trains, or parts of passenger trains.	6	4	10	2	16	6	3	—	—	—	3	—
2	Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	*22	21	35	30	*57	51	—	18	5	4	5	22
3	Collisions between goods trains, or parts of goods trains.	14	11	95	66	109	77	—	—	—	12	—	12
4	Collisions between light engines	1	4	20	38	21	42	—	—	—	2	—	2
5	Passenger trains, or parts of passenger trains, leaving the rails.	25	30	72	68	97	98	1	2	—	1	1	3
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails.	25	18	299	384	324	402	—	—	1	3	1	3
7	Trains or engines travelling in the wrong direction through points.	4	6	53	73	57	79	—	—	2	8	2	8
8	Trains running into stations or sidings at too high a speed.	—	—	5	4	5	4	—	—	—	—	—	—
9	Trains running over cattle on the line	6	6	1,831	1,818	1,837	1,824	(a) 1	(a) 1	8	10	9	11
10	Trains running over obstructions on the line	12	4	181	114	193	118	(a) 1	(a) 2	1	2	2	4
11	Trains running through gates at level crossings	2	3	59	54	61	57	—	—	1	2	1	2
12	The bursting of boilers of engines	—	—	1	—	1	—	—	—	—	—	—	—
12(a)	The bursting of tubes, &c., of engines	—	—	138	103	138	103	—	—	—	—	—	—
13	The failure of machinery, springs, &c., of engines	—	1	427	461	427	462	—	—	—	—	—	—
14	The failure of tyres	1	1	12	14	13	15	—	—	—	—	—	—
15	The failure of wheels	—	—	6	4	6	4	—	—	—	—	—	—
16	The failure of axles	3	6	59	46	62	52	—	—	—	—	—	—
17	The failure of brake apparatus	—	1	3	6	3	7	—	14	—	—	—	14
18	The failure of couplings	2	2	180	208	182	210	—	—	—	—	—	—
19	The failure of tunnels, bridges, viaducts, culverts, &c.	—	10	5	2	5	12	—	—	—	—	—	—
20	Broken rails	—	—	50	75	50	75	—	—	—	—	—	—
21	The flooding of portions of permanent-way	16	40	38	86	54	126	—	—	1	—	1	—
22	Slips in cuttings or embankments	8	11	74	16	82	27	3	2	—	1	3	3
23	Fire in trains	5	3	163	160	168	163	1	6	—	—	1	6
24	Fire at stations or involving injury to bridges or viaducts.	3	—	69	43	72	43	—	—	—	—	—	—
25	Other accidents	10	10	247	211	257	221	—	—	—	3	—	3
	Total	*165	192	4,132	4,086	*4,297	4,278	(b) 10	(c) 45	19	48	29	93

The mean mileage open, train-mileage run, and number of passengers in millions, excluding the West of India Portuguese Railway, were 17,625¾, 60,505,076, and 127¼ respectively, against 16,986¾, 60,664,240, and 122⅖ respectively, during the previous year. The number of train accidents per 1,000 train-miles was 0·07.

Out of the 127¼ millions of passengers travelling, 8 passengers were killed and 42 injured. This gives an average of one killed in every sixteen hundred thousand, while the total number of killed and injured, viz., 50, gives an average of one casualty in every two hundred and fifty-four thousand passengers travelling, and an average of one casualty in every 105 millions of miles travelled.

* Revised figures. (a) Not passengers. (b) Of these, 2 were not passengers. (c) Of these, 3 were not passengers.

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APPENDIX A.—Additions to open Mileage from the 1st April 1892 to the 31st March 1893.

Serial No.	Railway and Section.	Length in Miles.	Date of Opening.	Remarks.
	Standard Gauge.			
	State Lines worked by Companies.			
I.	East Indian (Jherriah extension)—			
	Mile 1 from Barákar to Chanch -	3	1st February 1893 -	Goods traffic.
II.	Bengal-Nágpur—			
	Jharsuguda to Sambalpur - -	30¼	1st February 1893 -	Goods traffic.
			10th March 1893 -	Passenger traffic.
V.	Godhra-Rutlam—			
	Godhra to Limkhera - -	25	16th January 1893 -	Passenger and goods traffic.
XVII.	East Coast—			
	Bezváda to the south bank of the Godavari River, opposite Rajahmundry.	91	20th February 1893 -	Passenger and goods traffic.
		149¼		
	State Lines worked by the State.			
IX.	North-Western :—			
	Ferozepore to Hussainwala - -	2	1st October 1892 -	Passenger and goods traffic.
X.	Hyderabad-Umarkot—			
	Gidu Bandar to Shadipalli - -	59	18th August 1892 -	Passenger and goods traffic.
		61		
	Total Standard Gauge -	210¼		
	Metre Gauge.			
	State Lines worked by Companies.			
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly section) :—			
	Mailáni to the south bank of the Sárda River.	15	1st January 1893 -	Passenger and goods traffic.
	South bank of the Sárda River to the Sohela River.	9	10th March 1893 -	Goods traffic.
XXXVIII.	Southern Mahratta (Mysore section) :—			
	Yesvantpur to Dodballapur - -	20	15th December 1892 -	Passenger and goods traffic.
		44		
	State Lines worked by the State.			
XLIII.	Eastern Bengal (Behar section)—			
	Bársoi to Kissengunge - -	35½	15th December 1892 -	Goods traffic.
XLV.	Mu Vulley :			
	Shwebo to Wuntho - -	100	4th April 1892- -	Goods traffic.
			15th March 1893 -	Passenger traffic
		135½		
	Assisted Company.			
XLVIII.	Bengal Dooars—			
	East bank of the Teesta, opposite Jalpáiguri, to Mal Bazar.	27	15th January 1893 -	Goods traffic.
	Line owned and worked by Native State.			
LIII.	Jodhpore-Bickaneer (Jodhpore section)—			
	Merta Road to Kuchámun Road -	73	13th March 1893 -	Passenger and goods traffic.
	Total Metre Gauge - -	279½		
	Grand Total - -	489¾		

APPENDIX B.—Extensions of Line sanctioned from the 1st April 1892 to the 31st March 1893.

Serial No.	Railway and Section.	Length in Miles.	Date of Sanction.	Remarks.
	Standard Gauge.			
	State Line worked by Company.			
I.	East Indian—			
	Toposi Colliery Branch extensions—			
	Toposi to Khorabad - -	11¼	16th July 1892.	
	Nandi to Panuria - -	13½		
	Salanpur towards Jamgram -	4½	6th August 1892.	
	Sultangunge to Sultangunge Ghat -	1	22nd March 1893.	
	Total - - -	30¼		
	Line owned by Native State and worked by Company.			
XXVIII.	Mysore Goldfields—			
	Kolar Road to Kolar gold mines -	10	9th July 1892.	
	Total - - -	10		
	Line owned and worked by Native State.			
XXXII.	Bhopal-Ujjain—			
	Bhopal to Ujjain - - -	113	10th November 1892.	
	Total - - -	113		
	Grand Total - -	153¼		

APPENDIX C.

STATEMENT showing the CLASSIFICATION of LINES and the LENGTHS of LINES sanctioned and open for Traffic on the 31st March 1893.

APPENDIX C.—STATEMENT showing the CLASSIFICATION of LINES and the

Serial No.	Railway.	Name of Working Agency.	Date of First Opening for Traffic.	Length of Line sanctioned at the end of 1891-92.
	Standard Gauge.			
	STATE LINES WORKED BY COMPANIES.			Miles.
I.	East Indian	East Indian Railway Company	15th August 1854	1,564½
	Patna-Gya	East Indian Railway Company	21st April 1879	57¼
II.	Bengal-Nágpur	Bengal-Nágpur Railway Company	6th April 1880	860½
III.	Indian Midland	Indian Midland Railway Company	1st April 1886	677¼
IV.	Bhopal-Itársi (British Section)	Indian Midland Railway Company	1st June 1882	13
V.	Godhra-Rutlam	Bombay, Baroda, and Central India Railway Company.	16th January 1893	113
VI.	Wardha Coal	Great Indian Peninsula Railway Company.	1st February 1874	45
VII.	Dhond-Manmád	Great Indian Peninsula Railway Company.	15th March 1878	145½
VIII.	Bezváda Extension (including the Bezváda-Godavari section of the East Coast Railway).	Nizam's Guaranteed State Railways Company.	10th February 1889	21½
	Total	——	——	3,497½
	STATE LINES WORKED BY THE STATE.			
IX.	North-Western (State)	——	13th May 1861	2,360½
	Amritsar-Pathánkot	North-Western (State) Railway	1st January 1884	66½
X.	Hyderabad-Umarkot	North-Western (State) Railway	18th August 1892	77½
XI.	Oudh and Rohilkhand (State)	——	23rd April 1867	899¼
XII.	Eastern Bengal (State)	——	2nd January 1862	248½
XIII.	Bengal Central	Eastern Bengal (State) Railway	16th October 1882	125
XIV.	Calcutta Port Commissioners	Port Trust, Calcutta	1st November 1875	Information
XV.	Mushkaf-Bolán	North-Western (State) Railway	——	85¾
XVI.	Mári-Attock	North-Western (State) Railway	——	104
XVII.	East Coast	——	——	516
	Total	——	——	4,483
	LINES WORKED BY GUARANTEED COMPANIES.			
XVIII.	Great Indian Peninsula	——	18th April 1853	1,288¼
XIX.	Bombay, Baroda, and Central India	——	10th February 1860	460¾
XX.	Madras	——	1st July 1856	839¼
	Total	——	——	2,588½
	ASSISTED COMPANIES.			
XXI.	Delhi-Umballa-Kalka	East Indian Railway Company	1st March 1891	162¼
XXII.	Tárkessur	East Indian Railway Company	1st January 1885	22¼
	Total	——	——	184½
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.			
XXIII.	Khámgaon	Great Indian Peninsula Railway Company.	4th March 1870	7½
XXIV.	Amráoti	Great Indian Peninsula Railway Company.	16th February 1871	5½
XXV.	Bhopal-Itársi (Native States Section)	Indian Midland Railway Company	18th November 1884	44
XXVI.	The Nizam's Guaranteed State	The Nizam's Guaranteed State Railway Company.	9th October 1874	329½
XXVII.	The Gaekwar's Petlád	Bombay, Baroda, and Central India Railway Company.	5th May 1890	13½
XXVIII.	Mysore Gold Fields	Madras Railway Company	——	——
	Total	——	——	390½
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.			
XXIX.	Rájpura-Bhátinda	North-Western (State) Railway	1st November 1884	108
XXX.	Jammu and Kashmir (Native State Section)	North-Western (State) Railway	15th March 1890	16
				124
	LINES OWNED AND WORKED BY NATIVE STATES.			
XXXI.	Bina Guna	Gwalior Darbar	——	72½
XXXII.	Bhopal-Ujjain	Gwalior Darbar	——	——
	Total	——	——	72½
	Total Standard Gauge	——	——	11,349

Lengths of Lines sanctioned and open for Traffic on the 31st March 1893.

Total Length open on the 31st March 1892.	Length sanctioned during the Year 1892-93.*	Length of Line sanctioned at the end of 1892-93.	Length opened during 1892-93.*	Total Length open on the 31st March 1893.	Length laid with Two or more Tracks.	Length remaining to be finished.	Serial No.	Remarks.
Miles.	Miles.	Miles. (a) (b)	Miles.	Miles.	Miles.	Miles.		
1,525½	30¼	1,679½	3	(b) 1,613¾	474¼	66¼	I.	(a) Includes the late Nalháti and the Patna-Gya State Railways, incorporated with the East Indian Railway with effect from the 1st April and the 1st July 1892 respectively. The conversion of the late Nalháti State Railway (now known as the Azimganj Branch of the East Indian Railway) from the 4′ gauge to the standard was completed on the 1st July 1892.
57¼	Incorporated with the East Indian Railway, with effect from the 1st July 1892.							
831½	—	(b) 861¾	30¼	861¾	—	—	II.	
677¼	—	677¼	—	677¼	—	—	III.	
13	—	13	—	13	—	—	IV.	
—	—	(b) 115 ¾	25	25	—	90¼	V.	(b) Correction of mileage.
45	—	45	—	45	—	—	VI.	
145¼	—	145¼	—	145¼	—	—	VII.	
21¼	—	112¼	(c) 91	112¼	—	113	VIII.	(c) Portion of the East Coast Railway, Bezváda to the South bank of the Godavari River.
3,316¼	30¼	3,650	149¼	3,493¼	474¼	156¾		
2,358¼	—	(b) 2,427¼	2	2,427¼	41¼	—	IX.	
66¼	Incorporated with the North-Western (State) Railway, with effect from the 1st April 1892.							(d) In abeyance.
—	—	77¼	59	59	—	(d) 18¼	X	(e) Bareilly *via* Rámpur to Moradabad, 56 miles; Lucknow to Jaunpur, *via* Rae Bareli, 152 miles. Commencement of work has been sanctioned on the Lucknow-Rae Bareli Section only, 48¼ miles.
692¼	—	(b) 900½	—	692¼	—	(e) 208	XI.	
248½	—	248½	—	248½	51½	—	XII.	
125	—	125	—	125	—	—	XIII.	Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.
not received.	—	6¼	—	6¼	5¼	—	XIV.	
—	—	85¾	—	—	—	85¾	XV.	Under construction. Alignment altered.
—	—	(f) 85	—	—	—	85	XVI.	Under construction.
—	—	(b) (g) 430½	—	—	—	430½	XVII.	(f) Revised alignment—Roumia to New Pind Sultani, 25 miles; Langar to mile 74, 35 miles. The alignment from mile 74 to Mári, a distance of about 25 miles, is under investigation. The length between New Pind Sultani and Langar, 16 miles, is a part of the open mileage of the Khusálgarh branch of the North Western (State) Railway.
3,491	—	4,386¾	61	3,558½	98	827¾		
1,288½	—	(b) 1,286¾	—	1,286¾	462	—	XVIII.	(g) Under construction.
460¾	—	460¾	—	460¾	60	—	XIX.	*See* note (c) above. The mileage of the Kistna Bridge division, 4 miles, previously omitted, has been added.
839¼	—	839¼	—	839¼	42½	—	XX.	
2,588½	—	2,586¾	—	2,586¾	564½	—		
162½	—	(b) 161½	—	161½	—	—	XXI.	
22¼	—	22¼	—	22¼	—	—	XXII.	
184½	—	183¾	—	83¾	—	—		
7½	—	7½	—	7½	—	—	XXIII.	
5½	—	5½	—	5½	—	—	XXIV.	
44	—	44	—	44	—	—	XXV.	
329¼	—	329¼	—	329¼	—	—	XXVI.	
13¼	—	13¼	—	13¼	—	—	XXVII.	
—	10	10	—	—	—	10	XXVIII.	Under construction.
399½	10	409½	—	399½	—	10		
108	—	108	—	108	—	—	XXIX.	
16	—	16	—	16	—	—	XXX.	The British section of this railway forms an integral part of the North Western (State) Railway.
124	—	124	—	124	—	—		
—	—	(b) 73½	—	—	—	73½	XXXI.	Under construction.
—	113	113	—	—	—	113	XXXII.	Under construction.
—	113	186½	—	—	—	186½		
10,103¾	153¼	11,526½	210¼	10,345¾	1,136½	1,181		

* From Appendix B.

† From Appendix A.

APPENDIX C.—STATEMENT showing the CLASSIFICATION of LINES and the LENGTHS of

Serial No.	Railway.	Name of Working Agency.	Date of First Opening for Traffic.	Length of Line sanctioned at the end of 1890-91.
	Metre Gauge.			Miles.
	STATE LINES WORKED BY COMPANIES.			
XXXIII.	Bengal and North-Western—			
	Tirhoot Section	Bengal and North-Western Railway Company	1st November 1875	340½
	Company's Section		2nd April 1884	415
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly Section).	Rohilkund and Kumaon Railway Company.	12th October 1884	224½
XXXV.	Rajputana-Malwa	Bombay, Baroda, and Central India Railway Company.	14th February 1873	1,674
XXXVI.	Southern Mahratta	Southern Mahratta Railway Company.	24th March 1884	1,043¾
XXXVII.	Guntakal-Mysore Frontier	Southern Mahratta Railway Company.	1st March 1892	Included with
XXXVIII.	Southern Mahratta (Mysore Section)	Southern Mahratta Railway Company.	1st February 1881	365
XXXIX.	South Indian	South Indian Railway Company	15th July 1861	1,161½
XL.	Assam-Bengal (*a*)	Assam-Bengal Railway Company	—	742½
XLI.	Máyavaram-Mutupet	South Indian Railway Company	—	53¾
XLII.	Palánpur-Deesa	Bombay, Baroda, and Central India Railway Company.	—	17½
	Total	—	—	6,037½
	STATE LINES WORKED BY THE STATE.			
XLIII.	Eastern Bengal—			
	Northern and Behar Sections (including the Kaunia-Dharlla (2′ 6″ gauge) Branch.	—	28th August 1874	478½
	Dacca Section	—	4th January 1885	86
XLIV.	Burma (State)	—	2nd May 1877	571
XLV.	Mu Valley	Burma (State) Railway	—	314½
	Total	—	—	1,449¾
	ASSISTED COMPANIES.			
XLVI.	Deoghur	—	23rd December 1882	4¾
XLVII.	Rohilkund and Kumaon (Company's Section)	—	12th October 1884	54
XLVIII.	Bengal Dooars	Finlay, Muir, and Co.	15th January 1893	39
XLIX.	Dibru-Sadiya	Assam Railways and Trading Company.	October 1882	77½
L.	Nilgiri	—	—	16½
	Total	—	—	191¾
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.			
LI.	The Gaekwar's Mehsána	Bombay, Baroda, and Central India Railway Company.	21st March 1887	92¾
LII.	Kolhapur	Southern Mahratta Railway Company.	21st April 1891	29¼
	Total	—	—	122
	LINES OWNED AND WORKED BY NATIVE STATES.			
LIII.	Jodhpore-Bickaneer—			
	Jodhpore section	Jodhpore Darbar	4th, June 1882	318
	Bickaneer section	Jodhpore Darbar	8th April 1891	43¼
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	Representative Committee of Proprietary States.	20th December 1880	375¼
	Total	—	—	736¾
	FOREIGN LINES.			
LV.	West of India Portuguese	—	17th January 1887	51
LVI.	Pondicherry	South Indian Railway Company	16th December 1879	7¾
	Total	—	—	58¾
	Total metre gauge	—	—	8,596½
	Special Gauges.			
	STATE LINES WORKED BY THE STATE.			
	Nalhâti (4′ 0″)	—	21st December 1863	27½
	Cherra-Companyganj (2′ 6″)	—	16th June 1886	8
LVII.	Jorhât (2′ 0″)	—	15th December 1884	28½
	Total	—	—	63¾
	ASSISTED COMPANIES.			
LVIII.	Darjeeling-Himalayan (2 0′)	—	23rd August 1880	51
	Thatôn-Duyinzáik (2 6″)	G. E. L. Dawson, Esq.	11th February 1885	8
	Total	—	—	59
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.			
LIX.	The Gaekwar's Dabhoi (2′ 6″)	Bombay, Baroda, and Central India Railway Company.	8th April 1873	71¾
	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY.			
LX.	Cooch Behar (2′ 6″)	Eastern Bengal (State) Railway	—	24½
	LINE OWNED AND WORKED BY NATIVE STATE.			
LXI.	Morvi (2′ 6″)	Morvi State	11th March 1886	94
	Total special gauges	—	—	313
	TOTAL OF ALL RAILWAYS	—	—	20,258½
	STEAM TRAMWAYS OUTSIDE MUNICIPAL LIMITS.			
	Cherra-Companyganj (2′ 6″ gauge)	State Agency	16th June 1886	Included
	Dandot Colliery (2′ 0″ gauge)	North-Western (State) Railway	1st June 1889	2
	Powayan (2′ 6″ gauge)	Powayan Steam Tramway Company	17th June 1890	31
	Násik (2′ 6″ gauge)	Indian Railways Feeder Lines Company.	5th March 1891	4½
	Thatôn-Duyinzáik (2′ 6″ gauge)	G. E. L. Dawson, Esq.	11th February 1885	Included
	Tárakeshwar-Mugra (2′ 6″ gauge)	Bengal Provincial Railway Company	—	30½
	Bársi (2′ 6″ gauge)	Messrs. T. S. Alston, N. W. Wadia, and others.	—	21¾
	TOTAL	—	—	89¾

LINES sanctioned and open for Traffic on the 31st March 1893—*continued.*

Total Length open on the 31st March 1892.	Length sanctioned during the Year 1892-93.*	Length of Line sanctioned at the end of 1892-93.	Length opened during 1892-93.†	Total Length open on the 31st March 1893.	Length laid with Two or more Tracks.	Length remaining to be finished.	Serial No.	Remarks.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.		
340½	—	(*a*)341¾	—	341¾	—	—	XXXIII	Although for convenience classed amongst State railways, the Company's section of this line is the property of the Bengal and North-Western Railway Company.
415	—	(*a*)414½	—	414½	—	—		
198½	—	(*a*)224½	24	(*a*) 222½	—	2	XXXIV	
1,674	—	1,674	—	1,674	1½	—	XXXV.	
1,043¾	—	1,043¾	—	1,043¾	—	—	XXXVI.	
the South Indian Railway.		(*a*)119½	—	63	—	56½	XXXVII.	(*a*) Correction of mileage. (*b*) Excludes 119½ miles transferred to the Southern Mahratta Railway Company for working, and shown separately as the Guntakal-Mysore Frontier Railway Serial No. XXXVII.
311	—	(*a*) 362¾	20	(*a*) 331½	—	31½	XXXVIII.	
1,105½	—	(*b*) 1,042½	—	1,042½	—	—	XXXIX.	
—	—	742¼	—	—	—	742¼	XL.	Under construction.
—	—	53¾	—	—	—	53¾	XLI.	Under construction.
—	—	17½	—	—	—	17½	XLII.	Under construction.
5,088	—	6,036	44	5,132¾	1½	903½		
412½	—	(*a*) 478	35½	478	—	—	XLIII.	
86	—	86	—	86	—	—		
558½	—	(*a*) 571½	—	558½	9	13	XLIV.	
59½	—	(*a*) 315¼	100	(*a*) 159	—	156¼	XLV.	The open section of this railway forms a part of the Burma (State) Railway system.
1,146¼	—	1,450¾	135½	1,281½	9	169¼		
4¾	—	4¾	—	4¾	—	—	XLVI.	
54	—	54	—	54	—	—	XLVII.	
—	—	39	27	27	—	12	XLVIII.	
77½	—	77½	—	77½	—	—	XLIX.	
—	—	16½	—	—	—	16½	L.	Under construction.
136¼	—	191¾	27	163¼	—	28½		
92¾	—	92¾	—	92¾	—	—	LI.	
29¼	—	(*a*) 29	—	29	—	—	LII.	
122	—	121¾	—	121¾	—	—		
217½	—	(*a*) 320½	73	320½	—	—	LIII.	"
43½	—	43½	—	43½	—	—		
329¼	—	(*a*) 376	—	320¾	—	(*b*) 46¾	LIV.	Excludes 4½ miles of dock estates and quarry lines constructed and maintained by the States themselves. (*a*) Jetalsar-Rájkot Railway. This is a separate undertaking which will be worked by the Bhávnagar-Gondal-Junágarh-Porbandar Railway administration.
620¼	—	740	73	693¼	—	46¾		
51	—	51	—	51	—	—	LV.	
7¾	—	7¾	—	7¾	—	—	LVI.	
58¾	—	58¾	—	58¾	—	—		
7,171¾	—	8,599	279½	7,451½	10½	1,147¾		
27¼	Incorporated with the East Indian Railway with effect from the 1st April 1892, and converted to the standard gauge.							
8	Now treated as a steam tramway.							
28½	—	(*a*) 28¾	—	28¾	—	—	LVII.	
63¼	—	28¾	—	28¾	—	—		
51	—	51	—	51	—	—	LVIII.	
8	Now treated as a steam tramway.							
59	—	51	—	51	—	—		
71¾	—	71¾	—	71¾	—	—	LIX.	
—	—	24½	—	—	—	24½	LX.	Under construction.
94	—	94	—	94	—	—	LXI.	
288½	—	269½	—	245	—	24½		
17,564	153¼	20,395¼	489¾	18,042	1,147	2,353¼		
with railways.	—	8	—	8	—	—		
2	1¼	3¼	—	2	—	1¼		
31	—	31	—	31	—	—		
4½	—	(*a*) 4½	—	(*a*) 4½	—	—		At present worked by horse power.
with railways.	—	8	—	8	—	—		
—	—	30½	—	—	—	30½		Under construction.
—	—	21¼	—	—	—	21¼		Under construction.
37¼	1¼	106¾	—	53½	—	53¼		

* From Appendix B.

† From Appendix A.

APPENDIX C.—STATEMENT showing CLASSIFICATION of LINES, and LENGTH of LINES sanctioned and open for Traffic on the 31st March 1893—*concluded.*

Summary of Totals.	Length of Line sanctioned at the end of 1891-92.	Total Length open on the 31st March 1892.	Length sanctioned during the year 1892-93.*	Length of Line sanctioned at the end of 1892-93.	Length opened during 1892-93.†	Total length open on the 31st March 1893.	Length laid with Two or more Tracks.	Length remaining to be finished.
Standard Gauge.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
State lines worked by Companies	3,497½	3,316½	30½	3,650	149½	3,493¼	474½	156¾
State lines worked by the State	4,483	3,491	—	4,386½	61	3,558½	98	827¾
Lines worked by Guaranteed Companies.	2,588½	2,588½	—	2,586¾	—	2,586¾	564½	—
Assisted Companies	184½	184½	—	183¾	—	183¾	—	—
Lines owned by Native States and worked by Companies.	399½	399½	10	409½	—	399½	—	10
Lines owned by Native States and worked by State Railway Agency.	124	124	—	124	—	124	—	—
Lines owned and worked by Native States.	72½	—	113	186½	—	—	—	186½
Total	11,349	10,103¾	153¼	11,526¾	210¼	10,345¾	1,136¾	1,181
Metre Gauge.								
State lines worked by Companies	6,037½	5,088¼	—	6,036	44	5,132¾	1½	903¼
State lines worked by the State	1,449¾	1,146½	—	1,450¾	135½	1,281½	9	169½
Assisted Companies	191¾	136½	—	191¾	27	163¼	—	28½
Lines owned by Native States and worked by Companies.	122	122	—	121¾	—	121¾	—	—
Lines owned and worked by Native States.	736¾	620½	—	740	73	693¼	—	46¾
Foreign lines	58¾	58¾	—	58¾	—	58¾	—	—
Total	8,596½	7,171¾	—	8,599	279½	7,451½	10½	1,147¾
Special Gauges.								
State lines worked by the State	63¾	63¾	—	28¼	—	28¼	—	—
Assisted Companies	59	59	—	51	—	51	—	—
Lines owned by Native States and worked by Companies.	71¾	71¾	—	71¾	—	71¾	—	—
Lines owned by Native States and worked by State Railway agency.	24½	—	—	24½	—	—	—	24½
Lines owned and worked by Native States.	94	94	—	94	—	94	—	—
Total	313	288½	—	269½	—	245	—	24½
Total of all railways	20,258½	17,564	153¼	(*a*) 20,395¼	489¾	18,042	1,147	2,353¼
Steam tramways outside municipal limits.	89¾	37¼	1¼	106¾	—	53½	—	53¼

* From Appendix B. † From Appendix A.

	Miles.	Miles.
(*a*) Made up as follows :—		
Length sanctioned at the end of 1891–92		20,258½
Sanctioned during 1892–93		153¼
		20,411¾
Add—		
Calcutta Port Commissioners' Railway shown for the first time	6¼	
East Coast Railway, Kistna bridge division, previously omitted	4	
Minor corrections of mileage aggregating	14¼	
		24½
		20,436¼
Deduct—		
Cherra-Companyganj State and Thatôn-Duyinzáik Railways now classed with tramways	16	
Mári-Attock Railway, difference due to re-alignment	19	
Minor corrections of mileage, aggregating	6	
		41
Net total length sanctioned at the end of 1892–93		20,395¼
Length sanctioned at the end of 1891–92		20,258½
Increase of mileage in 1893		136¾

APPENDIX D.

PROGRESS made in the Opening of RAILWAYS Year by Year from the Commencement.

APPENDIX D.—Progress made in the Opening of Railways

Serial No.	Railway.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
		Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	Standard Gauge.										
	STATE LINES WORKED BY COMPANIES.										
I.	East Indian	Transferred from "Lines worked by Guaranteed Companies"					—	—	—	—	2¼
	Dildárnagar-Gházipur	—	—	—	—	—	—	—	12	—	—
	Northern Bengal	—	—	—	—	—	(*b*) 13	—	—	—	—
	Tirhoot	—	—	—	—	(*c*) 3	—	—	—	—	—
II.	Bengal-Nágpur	—	—	—	—	—	—	—	—	—	—
III.	Indian Midland	—	—	—	—	—	—	—	—	—	—
	Sindia	—	—	—	—	—	—	32½	—	8½	—
	Pátri	22½	—	—	—	—	—	—	—	—	—
IV.	Bhopal-Itársi (British Section)	—	—	—	—	—	—	—	—	—	11½
V.	Godhra-Rutlam	—	—	—	—	—	—	—	—	—	—
	Amritsar-Pathánkot	—	—	—	—	—	—	—	—	—	—
	Rupar-Nálagarh	—	—	—	—	—	—	—	—	—	—
VIII.	Bezváda Extension (including the Bezváda-Godavari Section of the East Coast Railway).	—	—	—	—	—	—	—	—	—	—
	Total	22½	—	—	—	3	13	32½	12	8½	14
	STATE LINES WORKED BY THE STATE.										
	Patna-Gya	—	—	—	—	—	—	57	—	—	—
	Katni-Umaria	—	—	—	—	—	—	—	—	—	—
	Sindia	—	—	—	—	—	34	—	—	—	—
	Wardha Coal	—	18½	22½	5½	—	—	—	—	—	—
	Dhond-Manmád	—	—	—	—	—	145¾	—	—	—	—
IX.	North-Western (State)	—	—	—	—	—	—	—	—	—	—
X.	Hyderabad-Umarkot	—	—	—	—	—	—	—	—	—	—
	Indus Valley	—	—	—	—	—	501	—	—	—	—
	Punjab Northern	—	—	—	—	—	(*k*) 103¾	—	67¾	130	43¼
	Sind-Pishin (Ruk to Sibi and Pir Chowki).	—	—	—	—	—	—	—	152	—	—
	Jammu and Kashmir (British Section).	—	—	—	—	—	—	—	—	—	—
XII.	Eastern Bengal (State)	—	—	—	—	—	—	—	—	—	—
	Calcutta and South-Eastern (*l*)	—	—	—	—	—	—	—	—	—	15
XIV.	Calcutta Port Commissioners'	—	—	1¾	—	—	2	—	¼	—	—
	Total	—	18½	24¼	5½	—	786	57	220	130	58¼

Serial No.	Railway.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	LINES WORKED BY GUARANTEED COMPANIES.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	East Indian	—	37¾	82¾	—	—	19	147	83¼	190¼	316¾	55½	171	23½	—	225½	—	—	—
	Eastern Bengal (State)	—	—	—	—	—	—	—	—	—	108	—	4	—	—	—	—	—	—
	Calcutta and South Eastern	—	—	—	—	—	—	—	—	—	15	13	Purchased by the State on the 1st April						
	Oudh and Rohilkhand	—	—	—	—	—	—	—	—	—	—	—	—	—	—	42	—	—	—
	Sind Punjab and Delhi	—	—	—	—	—	—	—	—	109¾	32	—	—	208	—	53½	—	218	42¼
XVIII.	Great Indian Peninsula	20½	12¾	16¼	37¾	—	106¼	50¾	52¾	140¼	57¼	60¼	32½	116¼	121¼	29½	21	—	385
XIX.	Bombay, Baroda, and Central India.	—	—	—	—	—	—	—	35	99	33½	17¾	120¾	—	—	—	1	¼	5
XX.	Madras	—	—	—	65	15½	15	—	41	160	150¼	—	122¾	39½	34¼	—	32½	29¾	76
	South Indian	—	—	—	—	—	—	—	—	48¼	33½	—	—	—	44½	16¾	20½	—	—
	Total	20½	50½	99	102¾	15¼	140¼	197¾	212½	748¼	746	146¼	451	387¼	200	367½	78	248½	508¾

N.B.—The figures in this statement have been revised and corrected up to December 1881 from the statement of railways constructed and in progress

(*a*) Taken from progress statement for 1882.

(*b*) Benares branch, taken over from the East Indian Railway.

(*c*) Campuli branch, closed in 1872 and reopened in 1879.

(*d*) Bellary branch, purchased by the Southern Mahratta Railway Company on the 1st February 1887

YEAR by YEAR from the commencement.

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	Remarks.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	
2½	—	5½	(a) 4¾	—	—	—	—	—	3	This was a guaranteed line up to 31st December 1879, when it was acquired by the State and transferred to "State Lines worked by Companies."
—	—	—	—	—	—	—	—	—	—	(a) Hooghly Bridge branch.
5¾	—	—	—	—	—	—	—	—	—	Incorporated with the East Indian Railway on the 1st January 1889.
(b) 3	—	—	—	—	—	—	—	—	—	(b) Poràdaha branch.
—	—	—	—	—	(e) 255¾	208¾	330¼	—	30¼	(c) Barh branch.
—	—	—	42	95	303¼	164½	—	—	—	(d) Due to the closing of the Barh branch on the opening of the line from Dalsinghsarai to Semaria.
—	—	—	—	—	—	—	—	—	—	(e) Includes the late Nágpur-Chhattisgarh State Railway.
—	—	—	—	—	—	—	—	—	—	Incorporated with the Indian Midland Railway on the 1st March 1889.
—	1½	—	—	—	—	—	—	—	—	Incorporated with the Bombay, Baroda, and Central India Railway in 1888-89.
—	—	—	—	—	—	—	—	—	25	
51	14	—	—	—	—	—	—	—	—	
48	—48	—	—	—	—	—	—	—	—	
—	—	—	—	—	21½	—	—	—	91	This line was originally made by the Canal authorities for constructional purposes of the Sirhind Canal. It was handed over to the Sind, Punjab, and Delhi Railway Company for experimental working for one year, from the 1st April 1883. The section from Rupar to Nálagarh, 16 miles, was closed for passenger traffic in July 1883, and the whole line was afterwards abandoned.
104¾	—32½	5½	46¾	95	580½	373¼	330¼	—	149¾	
										(f) Includes line from Lála Músa to Malakwál (45 miles) opened on the 10th February 1886.
										(g) Gházi Ghát to Dera Gházi Khan, 4 miles, and Chenab west bank to Muzaffarabad, 5 miles, closed to Traffic in May 1888.
—	—	—	—	—	—	—	—	—	—	Transferred to "State lines worked by Companies" on 1st January 1883.
—	—	—	37	—	—	—	—	—	—	Taken over by the Bengal-Nágpur Railway Company on the 1st April 1888.
—	—	—	—	—	—	—	—	—	—	Made over to the East India Railway Company for working on the 16th December 1879.
—	—	—	—	—	—	—	—	—	—	Transferred to "State lines worked by companies" on the 1st January 1891.
—	—	—	—	—	—	—	—	—	—	Transferred to "State lines worked by Companies" on the 1st January 1881.
—	—	(f) 51½	283½	326¼	5¼ (g) —9	7½ (h) —5½	—	65½ (i) —90¼	2	(h) Darya Khan to Dera Ismail Khan Ferry line dismantled.
—	—	—	—	—	—	—	—	—	59	
—	—	—	—	—	—	—	—	—	—	
30½	—	—	—	—	—	—	—	—	—	Incorporated with the North-Western (State) Railway on the 1st January 1886.
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	8¾	—	—	—	(i) Portion of old Quetta loop now being constructed on a new alignment *viâ* the Mushkaf-Bolán route. This does not take into account the high level line between Hirók and Kolpur, 8 miles, which, though inspected and passed for traffic, was never formally opened.
—	—	¼	—	—	¼	—	17¼	—	—	
12½	—	—	—	—	—	—	—	—	—	(k) Line from Lahore to Jhelum converted from metre gauge to standard gauge, and opened for traffic on that gauge in October 1878.
—	—	—	2¼	—	—	—	—	—	—	(l) Incorporated with the Eastern Bengal (State) Railway on the 1st July 1884.
43	—	51¾	322¾	326¼	—3½	10¾	17¼	—25	61	

1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles
150¼	—	—	—	—	—	—	—	1	Transferred to "State lines worked by Companies" on the 1st January 1880.												
45	—	1¾	—	—	—	—	—	—	—	(a) 1¼	—	—	Transferred to "State lines worked by the State" on the 1st July 1884.								
1868, and amalgamated with the Eastern Bengal (State) Railway on the 1st July 1884.																					
—	251½	163	84	3¾	—	—	3	—	—	—	—	1½	47	85½	6¾	(b) 4½	Transferred to "State lines worked by the State" on the 1st January 1889.				
—	—	—	—	—	—	—	—	—	—	—	—	25¼	—	—	Transferred to the North-western (State) Railway on the 1st January 1886.						
15¼	12¼ (c) —7¼	—	—	—	—	—	— (c) 7¾	—	—	—	—	—	—	—	—	—	—	—	—	—	—
37¼	39½	—	16¾	1¾	9	4¾	—	—	—	—	17	—	—	—	(d) —32	(e) —2¼ 11½	—	—	—	—	—
48½	—	28	—	—	—	—	—	—	—	—	2¾	—	—	—							
—	—	—	—	(f) —79¼	—	—	—	(g) 87¾	—	—	—	—	—	—	—	—	—	—	—	—	—
206¼	296	192¾	100¾	—74¼	9	4¾	3	—79	—	1¼	19¾	27	47	85½	—25½	13¾	-	-	—		-

for 1881 published in March 1882. The figures for subsequent years have been taken from the annual progress statements since published.
(c) Line to Beypore from point of divergence of new line to Calicut, abandoned.
(f) Line from Negapatam to Trichinopoly, converted to metre gauge in June and July 1875.
(g) Trichinopoly to Erode (87¾ miles), converted to metre gauge in July and December 1879

APPENDIX D.—Progress made in the opening of Railwa

Serial No.	Railway.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	187
	Standard Gauge—cont.																		
	Assisted Companies.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Mil
XXI.	Delhi-Umballa-Kalka	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXII.	Tarkessur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Bengal Central	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Lines owned by Native States and worked by Companies.																		
XXIII.	Khámgaon	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXIV.	Amráoti	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXV.	Bhopal-Itársi (Native State Section).	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXVI.	The Nizam's Guaranteed State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXVII.	The Gaekwar's Petlád	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Rájpura-Pátiála	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Lines Owned by Native States and worked by State Railway Agency.																		
XXIX.	Rajpura-Bhátinda	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
XXX.	Jammu and Kashmir (Native State Section).	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Serial No.	Railway.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874
	Metre Gauge.										
	State Lines worked by Companies.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles
	Bengal-Nágpur	—	—	—	—	—	—	—	—	—	—
XXXIII.	Bengal and North-Western—Tirhoot section	Transferred from "State lines worked by the State" on the 1st July 1890.									
	Company's section	Transferred from "Assisted Companies."				—	—	—	—	—	—
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly section). (*a*)	—	—	—	—	—	—	—	—	—	—
	Bareilly-Pilibhit	—	—	—	—	—	—	—	—	—	—
	Lucknow-Sitapur-Seramau	—	—	—	—	—	—	—	—	—	—
XXXV.	Rajputana-Malwa	—	—	—	—	—	—	—	—	—	—
XXXVI.	Southern Mahratta	—	—	—	—	—	—	—	—	—	—
XXXVIII.	Southern Mahratta (Mysore Section).	—	—	—	—	—	—	—	—	—	—
XXXIX.	South Indian	Formerly a Guaranteed Railway. It was purchased by Government on the 1st January 1891, and transferred									
	Cuddapah-Nellore	—	—	—	—	—	—	—	—	—	—
	Bellary-Kistna	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—
	State Lines worked by the State.										
	Nágpur-Chhattisgarh	—	—	—	—	—	—	—	—	—	—
	Tirhoot	—	—	—	—	—	—	—	—	—	—
	Rajputana-Malwa	—	—	—	—	—	—	—	—	92¼	23
	Punjab Northern	—	—	—	—	—	—	—	—	—	—
	North Western (State)	—	—	—	—	—	—	—	—	—	—
	Cawnpore-Achnera	—	—	—	—	—	—	—	—	—	—
	Cawnpore-Farukhabad	—	—	—	—	—	—	—	—	—	—
	Háthras-Muttra-Achnera	—	—	—	—	—	—	—	—	—	—
	Northern Bengal* (*i*)	—	—	—	—	—	—	—	—	—	—
XLIII.	Eastern Bengal (State)—Northern and Behar sections (including the Kaunia-Dharla, 2′ 6″ gauge, branch).	—	—	—	—	—	—	—	—	—	—
	Dacca (*i*)	—	—	—	—	—	—	—	—	—	—
XLIV.	Burma (State)	—	—	—	—	—	—	—	—	—	—
	Toungoo-Mandalay	—	—	—	—	—	—	—	—	—	—
XLV.	Mu Valley	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	92¼	23

(*a*) Including the Bareilly-Pilibhit section only up to 1st January 1891, during which time the open length of the Lucknow-Pilibhit section was worked b
Oudh and Rohilkhand Railway.
(*b*) Includes the Bellary branch of the Madras Railway (30 miles) made over to the Southern Mahratta Railway Company on the 1st February 1887.
(*c*) Included with the open mileage of the Southern Mahratta Railway.
(*d*) Transferred to "state lines worked by companies" on the 1st July 1890.
(*e*) Line from Lahore to Jhelum converted to standard gauge, and opened to traffic on that gauge in October 1878.

Year by Year from the Commencement—*continued*.

1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883–84.	1884–85.	1885–86	1886 87.	1887–88.	1888–89.	1889 90.	1890–91.	1891–92.	1892–93.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	162	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	22	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	20	93½	12	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	20	93½	34	—	—	—	—	—	162	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	44	—	—	—	—	—	—	—	—
—	—	—	121	—	—	—	—	—	—	—	—	—	—	—	87	69	55	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13½	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	16	—	—	—	—	—	—	—	—
6	—	—	121	—	—	—	—	—	—	—	—	—	60	—	87	69	55	—	13½	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	92	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	16	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	108	—	—	—

1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
—	—	—	—	—	—	—	—	—	—	—	—	—	—149 converted to standard gauge and Tumsur branch (3½ miles) abandoned.				
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	56	12½	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	38½	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	57½	24
—	—	—	—	—	—	—	—	36	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	55½	50½	—	—	—	—	—	—
—	—	—	—	—	—	—	—	151½	—	—	—	—	7½	—	—	5½	—
—	—	—	—	—	—	—	—	—	101½	(*b*)282½	167½	1½	12	66½	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	79½	77	—	15	20	
"State lines worked by Companies."					—	—	—	—	—	—	—	—	—	163½	204½	—	
—	—	—	—	—	—	—	—	—	—	—	82½	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	(*c*)18½	—	—	—	—	—	
—	—	—	—	—	—	—	—	187½	101½	337½	389½	—68	207½	285½	333½	44	
—	—	—	—	—	53	45	51	—	—	—	Taken over by the Bengal-Nágpur Railway Company on the 9th May 1887.						
43	—	32	7	—	—	—	—	123	34	—	20	13½	14	—	(*d*)	—	—
108½	70½	—	96½	119	108½	284½	—	141½	Leased to the Bombay, Baroda, and Central India Railway Company from 1st January 1885.								
62	41¼	—	(*e*)–103½	—	(*f*)53¾	—	10	9½	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	(*g*) —45	(*g*) 10 —27½	—	—	(*h*) —10	—	—	—
—	—	—	—	—	—	—	—	—	111½	4¾							
—	—	—	—	—	49¼	30¾	—	—	—	—	Leased to the Bombay, Baroda, and Central India Railway Company from 1st October 1886.						
29	—	—	—	—	—	24	—	—	—	—							
—	—	134	85½	11¼	—	23	13½	9	14¼	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	70¼	—	74	13¾	—	35½
—	—	—	—	—	—	—	—	—	10¼	75	—	—	—	—	—	—	—
—	—	161	—	—	(*k*) 6	—	—	93	—	73	—	—	—	—	3	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	222	2½	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	59	100
242½	111¾	327	85½	130¼	270¾	413¼	74½	376	170½	107½	2½	83¾	236	66¼	16¾	59	135½

(*f*) Salt branch, Lala Músa to Miani.
(*g*) Superseded by the standard gauge line from Lála Músa to Bhera; 10 miles, Miani to Khewra, abandoned.
(*h*) Metre gauge line Hirók to Kólpur abandoned.
(*i*) These lines were amalgamated with the Eastern Bengal (State) Railway on the 1st July 1884.
(*k*) See progress statement for 1890–91.
* Includes the Kauma-Dharila (2′ 6″ gauge) branch

Serial No.	Railway.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	Metre Gauge.										
	LINE WORKED BY GUARANTEED COMPANY.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	South Indian - - -	17¼	—	—	—	—	—	—	—	—	—
	Total - -	17¼	—	—	—	—	—	—	—	—	—
	ASSISTED COMPANIES.										
	Bengal and North-Western -	—	—	—	—	—	—	—	—	—	—
XLVI.	Deoghur - - - -	—	—	—	—	—	—	—	—	—	—
XLVII.	Rohilkund and Kumaon (Company's Section).	—	—	—	—	—	—	—	—	—	—
XLVIII.	Bengal Dooars - - -	—	—	—	—	—	—	—	—	—	—
XLIX.	Dibru-Sadiya - - -	—	—	—	—	—	—	—	—	—	—
	Southern Mahratta - -	—	—	—	—	—	—	—	—	—	—
	Total - -	—	—	—	—	—	—	—	—	—	—

Serial No.	Railway.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.												
LI.	The Gaekwar's Mehsána -	—	—	—	—	—	—	—	—	—	—	—	—
LII.	Kolhápur - - -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - - -	—	—	—	—	—	—	—	—	—	—	—	—
	LINES OWNED AND WORKED BY NATIVE STATES.												
LIII.	Jodhpore-Bickaneer—Jodhpore Section - -	—	—	—	—	—	—	—	—	—	—	—	—
	Bickaneer Section - -	—	—	—	—	—	—	—	—	—	—	—	—
LIV.	Bhávnagar - Gondal - Junagarh-Porbandar.	—	—	—	—	—	—	—	—	—	—	—	—
	Mysore - - - - -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - - -	—	—	—	—	—	—	—	—	—	—	—	—
	FOREIGN LINES.												
LV.	West of India Portuguese -	—	—	—	—	—	—	—	—	—	—	—	—
LVI.	Pondicherry - - -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - -	—	—	—	—	—	—	—	—	—	—	—	—
	Special Gauges.												
	STATE LINES WORKED BY THE STATE.												
	Cherra-Companyganj (2′ 6″) -	—	—	—	—	—	—	—	—	—	—	—	—
LVII.	Jorhát (2′ 0″) - - -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - - -	—	—	—	—	—	—	—	—	—	—	—	—
	LINE WORKED BY GUARANTEED COMPANY.												
	Nalháti (4′ 0″) - - -	27¼	Purchased by Government in April 1872.					—	—	—	—	—	—
	Total - -	27¼	—	—	—	—	—	—	—	—	—	—	—
	ASSISTED COMPANIES.												
LVIII.	Darjeeling-Himalayan (2′ 0″) -	—	—	—	—	—	—	—	—	—	—	—	—
	Thatôn-Duyinzáik (2′ 6″) -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - - -	—	—	—	—	—	—	—	—	—	—	—	—
	LINE OWNED BY NATIVE STATES AND WORKED BY COMPANY.												
LIX.	The Gaekwar's Dabhoi 2′ 6″ -	—	—	—	—	—	—	—	—	—	—	20	—
	Total - - -	—	—	—	—	—	—	—	—	—	—	20	—
	LINE OWNED AND WORKED BY NATIVE STATE.												
LXI	Morvi (2′ 6″) - - - -	—	—	—	—	—	—	—	—	—	—	—	—
	Total - - - -	—	—	—	—	—	—	—	—	—	—	—	—

(*a*) Includes line from Negapatam to Trichinopoly (79¼ miles) converted from standard to metre gauge in June and July 1875.
(*b*) Includes line from Trichinopoly to Erode (87¼ miles) " July and December 1879.
(*c*) See Appendix D., Part II. of Director General of Railways administration report for 1891-92.

Year by Year from the Commencement—*concluded*.

1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-4.	1884-5.	1885-6.	1886-7.	1887-8.	1888-9.	1889-90.	1890-1.	1891-2.	1892-3.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
(*a*)175¼	192¾	125¾	12¾	(*b*)108	13¾	8	Purchased by Government on the 1st January 1891.								—	—	—
175¼	192¾	125¾	12¾	108	13¾	8	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	303	—	73¼	—	—	—	—	—	—
—	—	—	—	—	—	—	4	1½	—	—1½	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	5½	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	15	23½	39	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	40½	173½	*See* "State Lines worked by Companies."						—	—
—	—	—	—	—	—	—	19	65½	570	—1½	73¼	—	—	—	—	—	27

1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-4.	1884-5.	1885-6.	1886-7.	1887-8.	1888-9.	1889-90.	1890-1.	1891-2.	1892-3.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
—	—	—	—	—	—	—	—	—	—	—	21	—	7¼	—	40½	24¾	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	29	—
—	—	—	—	—	—	—	—	—	—	—	21	—	7¼	—	40½	50¾	—
—	—	—	—	—	—	—	18½	—	45	—	59¾	—	—	—	—	123¾	73
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	43½	—
—	—	—	—	—	105	87½	—	—	—	—	—	—	66¾	70¾	½	—	—
—	—	—	—	—	—	58	28	1	54	Transferred to "State Lines worked by Companies" on the 1st July 1886.							
—	—	—	—	—	105	145½	46½	1	99	—	59¾	—	66¾	70¾	½	167½	73
—	—	—	—	—	—	—	—	—	—	—	41	10	—	—	—	—	—
—	—	—	—	7¾	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	7¾	—	—	—	—	—	—	41	10	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	7½	—	—	(*c*) ½	—	—	—
—	—	—	—	—	—	—	—	—	(*d*)29¼	—	—	1¾	—	(*e*) 5½ 3¼	—	—	—
—	—	—	—	—	—	—	—	—	29¼	—	7½	1¾	—	— 1¾	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	30	(*f*)20	—	—	—	—	¼	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	8	—	—	—	—	—	—	—	—
—	—	—	—	—	30	20	—	—	8	—	¼	—	—	—	—	—	—
—	—	—	—	20¼	17	3	—	—	—	—	—	—	—	—	13	—	—
—	—	—	—	20¼	17	3	—	—	—	—	—	—	—	—	13	—	—
—	—	—	—	—	—	—	—	—	—	24	44	—	—	25¼	—		—
—	—	—	—	—	—	—	—		—	24	44	—	—	25¼	—	—	—

(*d*) As corrected in 1885-86.
(*e*) Baraghop river siding temporarily closed.
(*f*) As corrected in 1882.

ABSTRACT of MILEAGES opened during

Years.	STANDARD GAUGE.						METRE GAUGE.				
	State Lines worked by Companies.	State Lines worked by the State.	Lines worked by Guaranteed Companies.	Assisted Companies.	Lines owned by Native States and worked by Companies.	Lines owned by Native States and worked by State Railway Agency.	State Lines worked by Companies.	State Lines worked by the State.	Lines worked by Guaranteed Companies.	Assisted Companies.	Lines owned by Native States and worked by Companies.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
1853	—	—	20½	—	—	—	—	—	—	—	—
1854	—	—	50⅓	—	—	—	—	—	—	—	—
1855	—	—	99	—	—	—	—	—	—	—	—
1856	—	—	102¾	—	—	—	—	—	—	—	—
1857	—	—	15½	—	—	—	—	—	—	—	—
1858	—	—	140¼	—	—	—	—	—	—	—	—
1859	—	—	197¾	—	—	—	—	—	—	—	—
1860	—	—	212½	—	—	—	—	—	—	—	—
1861	—	—	748¼	—	—	—	—	—	—	—	—
1862	—	—	746	—	—	—	—	—	—	—	—
1863	—	—	146½	—	—	—	—	—	—	—	—
1864	—	—	451	—	—	—	—	—	—	—	—
1865	—	—	387¼	—	—	—	—	—	17½	—	—
1866	—	—	200	—	—	—	—	—	—	—	—
1867	—	—	367¼	—	—	—	—	—	—	—	—
1868	—	—	78	—	—	—	—	—	—	—	—
1869	—	—	248½	—	—	—	—	—	—	—	—
1870	—	—	508¼	—	8	—	—	—	—	—	—
1871	—	—	296¼	—	6	—	—	—	—	—	—
1872	—	—	296	—	—	—	—	—	—	—	—
1873	22½	—	192¾	—	—	—	—	92¼	—	—	—
1874	—	18½	100¾	—	121	—	—	237	—	—	—
1875	—	24¼	−74¼	—	—	—	—	242½	175¼	—	—
1876	—	5½	9	—	—	—	—	111¾	192¾	—	—
1877	3	—	4¾	—	—	—	—	327	125¼	—	—
1878	13	786	3	—	—	—	—	85½	12¾	—	—
1879	32½	57	−79	—	—	—	—	130¼	108	—	—
1880	12	220	—	—	—	—	—	270¾	13¾	—	—
1881	8¼	130	1¼	—	—	—	—	413¼	8	—	—
1882	14	58¼	19¾	20	—	—	—	74½	—	19	—
1883–84	104¾	43	27	93½	—	—	—	376	—	65½	—
1884–85	−32½	—	47	34	60	—	187¼	170½	—	570	—
1885–86	5½	51¾	85½	—	—	—	101¼	107¾	—	−1½	—
1886–87	46¾	322¾	−25¼	—	87½	—	337¾	2½	—	73¼	21
1887–88	95	326¼	13¾	—	69	—	389¾	83¾	—	—	—
1888–89	580½	−3½	—	—	55	—	−68	236	—	—	7¼
1889–90	373¼	10½	—	—	—	108	207½	66½	—	—	—
1890–91	330¼	17¼	—	162	13¼	—	285¾	16¾	—	—	40¼
1891–92	—	−25	—	—	—	—	333½	59	—	—	53¾
1892–93	149¼	61	—	—	—	—	44	135½	—	27	—

each year from the commencement.

Metre Gauge.		Special Gauges.					Summary.				Years.
Lines owned and worked by Native States.	Foreign Lines.	State Lines worked by the State.	Lines worked by Guaranteed Companies.	Assisted Companies.	Lines owned by Native States and worked by Companies.	Lines owned and worked by Native States.	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.	
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles	Miles.	Miles.	
—	—	—	—	—	—	—	20½	—	—	20½	1853
—	—	—	—	—	—	—	50⅓	—	—	50⅓	1854
—	—	—	—	—	—	—	99	—	—	99	1855
—	—	—	—	—	—	—	102¾	—	—	102¾	1856
—	—	—	—	—	—	—	15½	—	—	15½	1857
—	—	—	—	—	—	—	140¼	—	—	140¼	1858
—	—	—	—	—	—	—	197¾	—	—	197¾	1859
—	—	—	—	—	—	—	212½	—	—	212½	1860
—	—	—	—	—	—	—	748¼	—	—	748¼	1861
—	—	—	—	—	—	—	746	—	—	746	1862
—	—	—	27¼	—	—	—	146½	—	27¼	173¾	1863
—	—	—	—	—	—	—	451	—	—	451	1864
—	—	—	—	—	—	—	387¼	17½	—	404¾	1865
—	—	—	—	—	—	—	200	—	—	200	1866
—	—	—	—	—	—	—	367¼	—	—	367¼	1867
—	—	—	—	—	—	—	78	—	—	78	1868
—	—	—	—	—	—	—	248½	—	—	248½	1869
—	—	—	—	—	—	—	516¼	—	—	516¼	1870
—	—	—	—	—	—	—	302¼	—	—	302¼	1871
—	—	—	—	—	—	—	296	—	—	296	1872
—	—	—	—	—	20	—	215¼	92¼	20	327½	1873
—	—	—	—	—	—	—	240¼	237	—	477¼	1874
—	—	—	—	—	—	—	—50	417¾	—	367¾	1875
—	—	—	—	—	—	—	14½	304½	—	319	1876
—	—	—	—	—	—	—	7⅝	452¼	—	460	1877
—	—	—	—	—	—	—	802	98¼	—	900¼	1878
—	7¾	—	—	—	20¼	—	10½	246	20¼	276¾	1879
105	—	—	—	30	17	—	232	389½	47	668½	1880
145⅓	—	—	—	20	3	—	139½	566¾	23	729¼	1881
46½	—	—	—	—	—	—	112	140	—	252	1882
1	—	—	—	—	—	—	267¾	442⅓	—	710¼	1883–84
99	—	29¼	—	8	—	—	108½	1,026¾	37¼	1,172⅓	1884–85
—	—	—	—	—	—	24	142¾	207⅓	24	374¼	1885–86
59¾	41	7⅓	—	¼	—	44	431¼	535¼	51¾	1,018¼	1886–87
—	10	1¾	—	—	—	—	504	483⅓	1¾	989¼	1887–88
66¾	—	—	—	—	—	—	632	242	—	874	1888–89
70¼	—	—1¾	—	—	—	25¼	491¾	344¼	23½	859¼	1889–90
¾	—	—	—	—	13	—	522¾	343	13	878¾	1890–91
167¼	—	—	—	—	—	—	—25	613⅓	—	588⅓	1891–92
73	—	—	—	—	—	—	210¼	279⅓	—	489¾	1892–93

APPENDIX E.—Length of Railways open for Public Traffic at the

Serial No.	Railway.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
	Standard Gauge.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	STATE LINES WORKED BY COMPANIES.												
I.	East Indian	This was a guaranteed line up to the 31st December 1879.							—	—	—	—	—
	Dildárnagar-Gházipur	—	—	—	—	—	—	—	—	—	—	—	—
	Patna-Gya	Transferred from "State lines worked by the State."							—	—	—	—	—
	Northern Bengal	—	—	—	—	—	—	—	—	—	—	13	13
	Tirhoot	—	—	—	—	—	—	—	—	—	3	3	3
II.	Bengal-Nágpur	*See* "State lines worked by the State" (late Nágpur-Chhattisgarh metre gauge State railway.)											
III.	Indian Midland	—	—	—	—	—	—	—	—	—	—	—	—
	Sindia	—	—	—	—	—	—	—	—	—	—	—	66½
	Pátri	—	—	—	—	—	22½	22½	22½	22½	22½	22½	22½
IV.	Bhopal-Itársi (British Section)	—	—	—	—	—	—	—	—	—	—	—	—
V.	Godhra-Rutlam	—	—	—	—	—	—	—	—	—	—	—	—
VI.	Wardha Coal	—	—	—	—	—	—	—	—	—	—	—	—
VII.	Dhond-Manmád	—	—	—	—	—	—	—	—	—	—	—	—
	Amritsar-Pathánkot	—	—	—	—	—	—	—	—	—	—	—	—
	Rupar-Nálagarh (*i*)	—	—	—	—	—	—	—	—	—	—	—	—
VIII.	Bezváda Extension (including the Bezváda-Godaveri Section of the East Coast Railway).	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	22½	22½	22½	22½	25½	38½	105
	STATE LINES WORKED BY THE STATE.												
	Patna-Gya	—	—	—	—	—	—	—	—	—	—	—	57
	Katni-Umaria	—	—	—	—	—	—	—	—	—	—	—	—
	Sindia	—	—	—	—	—	—	—	—	—	—	34	Work
	Wardha Coal	—	—	—	—	—	—	(*l*) 18½	(*l*) 41	(*l*) 46½	46½	46½	46½
	Dhond-Manmád	—	—	—	—	—	—	—	—	—	—	145½	145½
IX.	North-Western (State)	—	—	—	—	—	—	—	—	—	—	—	—
	Indus Valley	—	—	—	—	—	—	—	—	—	—	501	501
	Punjab Northern	Transferred from metre gauge.				—	—	—	—	—	—	103½	103½
	Sind-Pishin	—	—	—	—	—	—	—	—	—	—	—	—
	Amritsar-Pathánkot	Transferred from "State lines worked by Companies."							—	—	—	—	—
X.	Hyderabad-Umarkot	—	—	—	—	—	—	—	—	—	—	—	—
	Jammu and Kashmir (British Section)	—	—	—	—	—	—	—	—	—	—	—	—
XI.	Oudh and Rohilkhand	Transferred from "Lines worked by guaranteed Companies."								—	—	—	—
XII.	Eastern Bengal (State)	Transferred from "Lines worked by guaranteed Companies."								—	—	—	—
	Calcutta and South-Eastern	28	28	28	28	28	28	28	28	28	28	28	28
XIII.	Bengal Central	Transferred from "Assisted Companies."							—	—	—	—	—
XIV.	Calcutta Port Commissioners'	—	—	—	—	—	—	—	1¾	1¾	1¾	3¾	3¾
	Total	28	28	28	28	28	28	46½	70¾	76¼	76¾	862¼	835¾

(*a*) Correction of mileage. (*b*) Benares branch transferred to the Oudh and Rohilkhand Railway.
(*c*) Includes the Dildárnagar-Gházipur Railway.
(*d*) Includes the late Nalháti State Railway and the Patna-Gya State Railway incorporated on the 1st April and the 1st July 1892 respectively.
(*e*) Incorporated with the East Indian Railway on the 1st July 1892.
(*f*) Includes the late Nágpur-Chhattisgarh State Railway and the Katni-Umaria branch (37 miles) taken over on the 1st April 1888.
(*g*) Includes the Sindia State Railway taken over on the 1st March 1889.
(*h*) Excludes 1½ miles at Warora retained by the colliery as a siding on the transfer of this railway to the Great Indian Peninsula Railway Company.
(*i*) The section from Rupar to Nálagarh (16 miles) was closed for passenger traffic in July 1883. The whole line was closed for traffic in July 1884.

N.B.—The figures in this statement have been revised and corrected up to December 1881 from the statement of railways constructed and in
They include differences due to minor

end of each YEAR from the Commencement.

1880.	1881.	1882.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	Serial No.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	
1,504¼	1,504¼	(a) 1,506½	1,509	1,509	1,514½	1,519½	(b) 1,513½	(c)1,525½	1,525½	1,525½	1,525½	(d)1,613½	I.
12	12	12	12	12	12	12	12	Incorporated with the East Indian Railway on 1st January 1889.					
—	—	—	57	57	(a) 57¼	57¼	57¼	57¼	57¼	57¼	57¼	(e)	
13	13	13	(a) 17¾	—	Incorporated with the Eastern Bengal (State) Railway on the 1st July 1884							—	
3	3	3	—	—	Closed owing to the change of terminus from opposite Barh to opposite Mokameh.								
—	—	—	—	—	—	—	—	(a) (f)291¾	(a) 501¾	(a) 831½	831½	861¾	II.
—	—	—	—	—	—	42	(a)136½	(g) 514½	(a) 677¼	677¼	677¼	677¼	III.
66½	74¼	74¼	74¼	74¼	74¼	74¼	74¼	Incorporated with the Indian Midland Railway on 1st March 1889.					
22½	22½	22½	22½	22½	22½	22½	22½	Now included with the mileage of the Bombay, Baroda, and Central India Railway.					
—	—	11¼	11¼	13	13	13	13	13	13	13	13	13	IV.
—	—	—	—	—	—	—	—	—	—	—	—	25	V.
—	—	—	—	—	—	—	—	—	—	(h) 45	45	45	VI.
—	145¼	145¼	145¼	145¼	145¼	(a)145½	145½	145½	145½	145½	145½	145½	VII.
—	—	—	51	65	Transferred to "State lines worked by the State" on the 1st January 1886.							—	
—	—	—	48	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	21½	21½	21½	21½	(k) 112½	VIII.
1,621½	1,775½	1,789	1,949¾	1,899	1,839¾	1,886½	1,974¾	2,569	2,941¾	3,316½	3,316½	3,493¼	
57	57	57	Transferred to "State lines worked by Companies" on the 1st January 1883								—	—	
—	—	—	—	—	—	37	37	Taken over by the Bengal-Nágpur Railway Company on the 1st April 1888.					
ing made over to the East Indian Railway on the 16th December 1879							—	—	—	—	—	—	
46½	46½	46½	46½	46½	46½	46½	46½	46½	46½	(m)	(m)	(m)	
145¾	Working made over to the Great Indian Peninsula Railway on the 1st January 1881							—	—	—	—		
—	—	—	—	—	1,765	2,048½	2,374¾	(n)2,371	(a)2,368	2,368½	(o)2,358½	(p)2,427½	IX.
501	501	501	501	501	Amalgamated with the North-Western (State) Railway on the 1st January 1886.								
171	301	(a)352¼	(a)374¼	374¼									
152	152	152	152	152									
—	—	—	—	—	65	65	(a) 64¾	64¾	64¾	64¾	(a) 60½	(q)	
—	—	—	—	—	—	—	—	—	—	—	—	59	X.
—	—	—	—	—	—	—	—	—	8½	8½	(r)	—	
—	—	—	—	—	—	—	—	(a) 692½	692½	692½	692½	692½	XI.
—	—	—	—	(s) 233½	234¾	234¼	234¾	234¾	234¼	(a) 249	(a) 248¼	248½	XII.
28	28	45	55½	Incorporated with the Eastern Bengal (State) Railway on the 1st July 1884							—	—	
—	—	—	—	—	—	125½	125½	(a) 125	125	125	125	125	XIII.
4	4	4	4	4	4	6½	6½	6½	6½	6½	6½	6½	XIV.
1,105½	1,089½	1,155	1,133½	1,311½	2,115½	2,560¾	2,889½	3,540¾	3,546½	3,514½	3,497	3,558½	

(k) Includes portion of the East Coast Railway opened for traffic on the 20th February 1893.
(l) For coal traffic only; line to mile 45 opened for public traffic in 1887. (m) Transferred to "State lines worked by Companies" on the 1st January 1891.
(n) Excludes metre gauge line, 10 miles, Hirók to Kótal, *see* under Metre Gauge.
(o) Includes Jammu and Kashmir (British section) and lines used for military traffic, but excludes portion of the old Quetta loop, 90¾ miles, now under reconstruction. (p) Includes the Amritsar-Pathánkot Railway and 2 miles of military line not used for public traffic.
(q) Incorporated with the North Western (State) Railway on the 1st April 1892. (r) Amalgamated with the North Western (State) Railway.
(s) Includes 17¾ miles of the Northern Bengal, standard gauge, line taken over on the 1st July 1884.

progress published in 1882. The figures for subsequent years have been corrected from the annual progress statements since published.
corrections of mileage.

Serial No.	Railway.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	Standard Gauge—cont.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	LINES WORKED BY GUARANTEED COMPANIES.																		
	East Indian	—	37¾	120½	120½	120½	139½	286½	370½	560½	877½	933	1,104	1,127½	1,127½	1,353	1,353	1,353	1,353
	Eastern Bengal	—	—	—	—	—	—	—	—	—	108	108	112	112	112	112	112	112	112
	Calcutta and South-Eastern	—	—	—	—	—	—	—	—	—	15	28	28	28	28	28	Purchased by the		
	Oudh and Rohilkhand	—	—	—	—	—	—	—	—	—	—	—	—	—	—	42	42	42	42
	Sind, Punjab, and Delhi	—	—	—	—	—	—	—	—	109¾	141¾	141¾	144¾	341½	349¼	403½	403½	621½	663½
XVIII.	Great Indian Peninsula	20½	33½	40½	87½	87½	193½	244½	297	437¾	495	555½	587½	704	825½	854¾	875¾	875¾	1,260¾
XIX.	Bombay, Baroda, and Central India	—	—	—	—	—	—	—	35	134	167½	185	305¾	305¾	305¾	305¾	306¾	307½	312½
XX.	Madras	—	—	—	65	80½	95½	95½	136½	296½	446¾	446¾	569½	609	643½	643½	675¾	705½	781½
	South Indian	—	—	—	—	—	—	—	—	48¼	81¾	81¾	81¼	81¼	126½	143	166½	166½	166½
	Total	20½	71	170	272¼	288½	428½	626½	838½	1,587	2,333	2,479½	2,930½	3,317¾	3,517¾	3,885	3,935	4,183½	4,691¾
	ASSISTED COMPANIES.																		
XXI.	Delhi-Umballa-Kalka	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXII.	Tárkessur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Bengal Central	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.																		
XXIII.	Khámgaon	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	8
XXIV.	Amráoti	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXV.	Bhopal-Itársi (Native State Section)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXVI.	The Nizam's Guaranteed State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXVII.	The Gaekwar's Petlád	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Rájpura-Patiala	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	8
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.																		
XXIX.	Rájpura-Bhátinda	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
XXX.	Jammu and Kashmir (Native State Section).	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	The Nizam's Guaranteed State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	TOTAL STANDARD GAUGE*	20½	71	170	272¼	288½	428½	626½	838¾	1,587	2,333	2,479½	2,930½	3,317¾	3,517¾	3,885	3,963	4,211½	4,727¾

(*a*) Kooshtea branch reduced from 4 miles to 3¾ miles owing to part of it having become a siding since the construction of the Kooshtea loop line.
(*b*) Correction of mileage.
(*c*) Includes the Benares branch taken over by the East Indian Railway on the opening of the Dufferin bridge on the 1st October 1887.
(*d*) Includes the Pátri branch now treated as part of the Bombay, Baroda, and Central India Railway.
* The figures in this line give the total of all railways up to 1862 inclusive.

TRAFFIC at the end of each YEAR from the Commencement—*continued.*

1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
1,503½	1,503½	1,503½	1,503½	1,503½	1,503½	1,503½	1,503½	1,504½	Acquired by the State on 1st January 1880. See "State Lines worked by Companies."												—
157	157	158½	158½	158½	158½	158½	158½	158½	158½	160	160	(a) 159½	Acquired by the State on 1st July 1884. See "State Lines worked by the State."								
State on 1st April 1868, and transferred to State lines worked by the State."												—	—	—	—	—	—	—	—	—	—
42	293½	456½	540½	543½	543½	543½	546½	546½	546½	546½	546½	548½	595½	(b) 679½	(b) 636	(a) 692½	Purchased by the State on 1st January 1889. See "State lines worked by the State."				
663½	663½	663½	663½	663½	663½	663½	663½	663½	663½	663½	663½	(b) 686½	686½	Acquired by the State on 1st January 1886 and absorbed into the North-Western Railway system.							
1,276	1,281	1,281	1,281	1,281	1,281	1,281	1,281	(b) 1,288	1,288	1,288	1,288	1,288	1,288	1,288	(b) 1,288½	1,288½	1,288½	1,288½	1,288½	1,288½	(b) 1,286¼
340½	389½	389½	406	407½	416½	421½	421½	421½	421½	421½	438½	438½	438½	438½	438½	438½	(d) 460½	460½	460½	460½	460½
308	830	858	858	858	858	858	858	858	858	858	860½	860½	860½	860½	(e) 823½	838	838	(b) 839½	839½	839½	839½
166½	166½	166½	166½	87½	87½	87½	87½	Converted to metre gauge partly in 1875 and partly in 1879.													
4,938	5,284	5,476½	5,577½	5,503½	5,512½	5,517	5,520	5,440½	3,936½	3,937½	3,957½	3,981½	3,869	3,266½	3,241½	3,257	2,587	2,588½	2,588½	2,588½	2,586½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	162	(b) 162½	(b) 161½
—	—	—	—	—	—	—	—	—	—	—	—	—	22	(b) 22½	22½	22½	22½	22½	22½	22½	22½
—	—	—	—	—	—	—	—	—	—	—	20	(b) 114	125½	125½	See "State lines worked by the State."				—	—	
—	—	—	—	—	—	—	—	—	—	—	20	114	147½	147½	22½	22½	22½	22½	184½	184½	183½
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	(b) 7½	7½	7½	7½	7½	7½	7½
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	(b) 5½	5½	5½	5½	5½	5½	5½
—	—	—	—	—	—	—	—	—	—	—	—	—	44	44	44	44	44	44	44	44	44
—	—	—	121	121	121	121	121	—	—	—	—	—	121	121	(f) 204½	(b) 274	(b) 329½	329½	(g) 329½	(g) 329½	(g) 329½
See "Lines owned by Native States and worked by State Railway agency."																					
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13½	13½	13½
—	—	—	—	—	—	—	—	—	—	—	—	—	16	See "Lines owned by Native States and worked by State Railway agency."							
14	14	14	135	135	135	135	135	14	14	14	14	14	195	179	261½	331	386½	386½	399½	399½	399½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	16	16	16	16	108	108	108	108
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	16	16	16	—
—	—	—	—	—	—	—	—	121	121	121	121	121	See "Lines owned by Native States and worked by companies."								
—	—	—	—	—	—	—	—	121	121	121	121	121	—	16	16	16	16	124	124	124	124
5,030	5,326	5,541½	5,781½	5,731½	5,746	5,753½	6,555½	6,566	6,798	6,937½	7,057½	7,313¼	7,421½	7,563	7,990¼	8,490½	9,121½	9,608½	10,126¾	10,119½	10,345½

(a) The Bellary branch (Guntakal to Bellary) having been purchased by the Southern Mahratta Railway Company was handed over to that company on the 1st February 1887.
(b) Excludes 3¾ miles which were formerly counted twice over.
(g) Excludes Trimulgherry troop siding.

APPENDIX E.—LENGTH of RAILWAYS open for PUBLIC TRAFFIC at the

Serial No.	Railway.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	Metre Gauge.												
	STATE LINES WORKED BY COMPANIES.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	Bengal-Nágpur	Transferred from "State lines worked by the State" (late Nágpur-Chhattisgurh State Railway.											
XXXIII.	Bengal and North-Western—												
	Tirhoot section	—	Transferred from "State lines worked by the State" on the 1st July 1883										—
	Company's section	—	—	—	—	—	—	—	—	—	—	—	—
XXXIV.	Rohilkhund and Kumaon (Lucknow-Bareilly Section.	—	—	—	—	—	—	—	—	—	—	—	—
	Bareilly-Pilibhit	—	—	—	—	—	—	—	—	—	—	—	—
	Lucknow-Sitapur-Seramau	—	—	—	—	—	—	—	—	—	—	—	—
XXXV.	Rajputana-Malwa	Leased to the Bombay, Baroda, and Central India Railway Company from the 1st January 1885											
XXXVI.	Southern Mahratta	—	—	—	Transferred from "Assisted Companies"						—	—	—
XXXVII.	Guntakal-Mysore Section	—	—	—	—	—	—	—	—	—	—	—	—
XXXVIII.	Southern Mahratta (Mysore Section)	—	—	Transferred from "Lines owned and worked by native States"								—	—
XXXIX.	South Indian[a]	Purchased from the late South Indian Guaranteed Railway Company on the 1st January 1891											
	Cuddapah-Nellore	—	—	—	—	—	—	—	—	—	—	—	—
	Villupuram-Guntakal	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—
	STATE LINES WORKED BY THE STATE.												
	Nágpur-Chhattisgarh	—	—	—	—	—	—	—	—	—	—	—	—
	Tirhoot	—	—	—	—	—	—	—	—	—	—	—	(*h*) 53
	Rajputana-Malwa	—	—	—	—	—	—	—	—	—	—	92½	329½
	Punjab Northern	—	—	—	—	—	—	—	—	—	—	—	—
	North Western (State)	—	—	—	—	—	—	—	—	—	—	—	—
	Cawnpore-Furukhabad	—	—	—	—	—	—	—	—	—	—	—	—
	Cawnpore-Achnera	—	—	—	—	—	—	—	—	—	—	—	—
	Háthras-Muttra-Achnera	—	—	—	—	—	—	—	—	—	—	—	—
	Northern Bengal	—	—	—	—	—	—	—	—	—	—	—	—
XLIII.	Eastern Bengal (State)—Northern and Behar Sections (including the Kaunia-Dharla, 2′ 6″ gauge branch).	—	—	—	—	—	—	—	—	—	—	—	—
	Dacca	—	—	—	—	—	—	—	—	—	—	—	—
XLIV.	Burma (State)	—	—	—	—	—	—	—	—	—	—	—	—
	Toungoo-Mandalay	—	—	—	—	—	—	—	—	—	—	—	—
	Mu Valley	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	92½	329½
	LINE WORKED BY GUARANTEED COMPANY.												
	South Indian	—	—	17½	17½	17½	17½	17½	17½	17½	17½	17½	17½
	Total	—	—	17½	17½	17½	17½	17½	17½	17½	17½	17½	17½

(*a*) Late Nágpur-Chhattisgarh State Railway, taken over by the Bengal-Nágpur Railway Company on the 9th May 1887.
(*b*) Included with the Rohilkund and Kumaon Railway (Lucknow-Bareilly section) from the 1st January 1891.
(*c*) Correction of mileage.
(*d*) Includes the Cawnpore-Achnera Railway system from the 1st October 1886.
(*e*) Includes the Bellary branch of the Madras Railway which was purchased by the Southern Mahratta Railway Company on the 1st February 1887, and converted from standard to metre gauge on the 16th May 1887.
(*f*) Includes the Bellary-Kistna State Railway (88¾ miles) which was taken over by the Southern Maharatta Railway Company on the 1st January 1888.
(*g*) Incorporated with the South Indian Railway.

end of each Year from the Commencement—*continued.*

1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-84.	1884-85	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
—	—	—	—	—	—	—	—	—	—	—	—	(a) 149	Converted to standard gauge on the 27th November 1888.				
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	329½	341½	341½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	375½	414½	414½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	140½	198½	222½
—	—	—	—	—	—	—	—	—	36	36	36	36	36	36	(b)	(b)	(b)
—	—	—	—	—	—	—	—	—	—	—	55½	106	104½	104½	(b)	(b)	(b)
—	—	—	—	—	—	—	—	—	(c) 1,414	1,414	(d) 1,667½	1,667½	1,665	(c) 1,672½	(c) 1,672½	(c) 1,674	1,674
—	—	—	—	—	—	—	—	—	—	315½	(e) 579½	(f) 853	854½	(c) 977½	(c) 1,043½	1,043½	1,043½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	63
—	—	—	—	—	—	—	—	—	—	—	(c) 139½	139½	219½	296½	(c) 295½	(c) 311½	331½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	900½	(c) 1,105½	1,042½
—	—	—	—	—	—	—	—	—	—	—	—	82½	*See* Villupuram-Guntakal				
—	—	—	—	—	—	—	—	—	—	—	—	—	82½	82½	(g)	(g)	(g)
—	—	—	—	—	—	—	—	—	1,450	1,765½	2,496½	3,034½	2,962½	3,169½	4,758½	5,089	5,132½
—	—	—	—	—	53	98	149	149 (i)	149	149 (c)	149	Taken over by the Bengal-Nágpur Railway Company on the 9th May 1887. *See* above.					
43	43	75	82	82	82	82	82	193	227	225¾	245¾	259½	273½	273½	(k)	(k)	(k)
437¾	508½	508½	604¾	723¾	832½	1,117	(c) 1,116½	(c) 1,260½	Leased to the Bombay, Baroda, and Central India Railway Company from the 1st January 1885.								
(l) 62	(l) 103½	(l) 103½	—	—	53¾	53¾	63¾	(c) 71¾	71¾	Transferred to the North-Western (State) Railway on the 1st January 1886.							
—	—	—	—	—	—	—	—	—	—	17½	(m) 10	10	10	Part converted to standard gauge and part abandoned.			
—	—	—	—	—	49½	86	86	86	(c) 249	(c) 253½	Leased to the Bombay, Baroda, and Central India Railway Company from the 1st October 1886, and amalgamated with the Rajputana-Malwa Railway system.						
29	29	29	29	29	29	53	52	52									
—	—	134	219½	230½	230½	253½	267	(c) 271½	286	(c) 285¾	285¾	Amalgamated with the Eastern Bengal (State) Railway on the 1st April 1887.					
—	—	—	—	—	—	—	—	—	—	—	—	356	(c) 355½	429½	443½	(c) 442¾	478
—	—	—	—	—	—	—	—	—	10½	(c) 85¾	(c) 86	86	86	86	86	86	86
—	—	161	161	161	167	167	167	260	260	333	333	333	333	333	336	558½	558½
—	—	—	—	—	—	—	—	—	—	—	—	—	(c) 222	(c) 222½	(n) 222½		
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	59	159
571¾	683¾	1,101½	1,096	1,226½	1,497	1,910½	1,983	2,343¾	1,253	1,350	1,109½	1,044½	1,279½	1,344½	1,087¾	1,146½	1,281½
192¾	385¾	510¾	523½	631½	645½	653½	653½	(c) 654½	654½	654½	654½	654½	654½	654½	(o)	(o)	(o)
192¾	385½	510¾	523½	631½	645½	653½	653½	654½	654½	654½	654½	654½	654½	654½	—	—	—

(*h*) Temporary line opened for famine relief purposes only during this year; but public traffic was carried on it from 1st November 1875. Not included in total.
(*i*) Alteration of route *viâ* Bajitpur.
(*k*) Working made over to the Bengal and North-Western Railway on the 1st July 1890.
(*l*) Converted to standard gauge in 1878.
(*m*) Hirók to Kótal.
(*n*) *See* Appendix D., administration report, Part II., of 1891-92.
(*o*) Purchased by the State on the 1st January 1891, *see* "State lines worked by companies."

APPENDIX E.—LENGTH of RAILWAYS open for PUBLIC TRAFFIC at the

Serial No.	Railway.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	Metre Gauge—concluded.												
	ASSISTED COMPANIES.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
	Bengal and North-Western	—	—	—	—	—	—	—	—	—	—	—	—
XLVI.	Deoghur	—	—	—	—	—	—	—	—	—	—	—	—
XLVII.	Rohilkund and Kumaon (Company's Section).	—	—	—	—	—	—	—	—	—	—	—	—
XLVIII.	Bengal-Dooars	—	—	—	—	—	—	—	—	—	—	—	—
XLIX.	Dibru-Sadiya	—	—	—	—	—	—	—	—	—	—	—	—
	Southern Mahratta	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.												
LI.	The Gaekwar's Mehsána	—	—	—	—	—	—	—	—	—	—	—	—
LII.	Kolhápur	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—
	LINES OWNED AND WORKED BY NATIVE STATES.												
LIII.	Jodhpore-Bickaneer—												
	Jodhpore Section	—	—	—	—	—	—	—	—	—	—	—	—
	Bickaneer Section	—	—	—	—	—	—	—	—	—	—	—	—
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	—	—	—	—	—	—	—	—	—	—	—	—
	Mysore	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—
	FOREIGN LINES.												
LV.	West of India Portuguese	—	—	—	—	—	—	—	—	—	—	—	—
LVI.	Pondicherry	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	—	—	—
	TOTAL METRE GAUGE	—	—	17½	17½	17½	17½	17½	17½	17½	17½	109¾	346¾
	Special Gauges.												
	STATE LINES WORKED BY THE STATE.												
	Nalháti (4′ 0″)	Transferred from "Lines worked by Guaranteed Companies."								—	27¼	27¼	27¼
	Cherra-Companyganj (2′ 6″)	—	—	—	—	—	—	—	—	—	—	—	—
LVII.	Jorhát (2′ 0″)	—	—	—	—	—	—	—	—	—	—	—	—
	Total	—	—	—	—	—	—	—	—	—	27¼	27¼	27¼
	LINE WORKED BY GUARANTEED COMPANY.												
	Nalháti (4′ 0″)	27¼	27¼	27¼	27¼	27¼	27¼	27¼	27¼	27¼	Purchased by the		
	ASSISTED COMPANIES.												
LVIII.	Darjeeling-Himalayan (2′ 0″)	—	—	—	—	—	—	—	—	—	—	—	—
	Thatôn-Duyinzáik (2′ 6″)	—	—	—	—	—	—	—	—	—	—	—	—
	Total	27¼	27¼	27¼	27¼	27¼	27¼	27¼	27¼	27¼	—	—	—
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.												
LIX.	The Gaekwar's Dabhoi (2′ 6″)	—	—	—	—	—	—	—	—	—	—	20	20
	LINE OWNED AND WORKED BY NATIVE STATE.												
LXI.	Morvi (2′ 6″)	—	—	—	—	—	—	—	—	—	—	—	—
	TOTAL SPECIAL GAUGES	27¼	27¼	27½	27½	27¾	27½	27¼	27	27¼	27¼	47¼	47¼
	TOTAL OF ALL RAILWAYS*	2,506¾	2,957¾	3,362½	3,562½	3,929¾	4,007¾	4,256¼	4,772½	5,074¾	5,370¾	5,698¼	6,175¾

(*a*) Excludes the Bhávnagar dock estates and the Junágarh quarry lines which have been constructed by, and are maintained at the expense of, the State themselves.

(*b*) Incorporated with the East Indian Railway, with effect from the 1st April 1892.

* For previous totals, *see* page 210.

end of each Year from the Commencement—*concluded.*

1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
—	—	—	—	—	—	—	—	—	303	303	376½	376½	376½	375⅝	Transferred to "State lines worked by Companies."		
—	—	—	—	—	—	—	4	5⅛	5⅛	4	4⅛	4⅛	4⅛	4⅛	4⅛	4⅛	4⅛
—	—	—	—	—	—	—	—	—	54½	54½	54½	54½	54½	54½	54½	54	54
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	15	38½	77½	77½	77½	77½	77½	77½	77½	77½	77½
—	—	—	—	—	—	—	—	40½	214	*See* "State lines worked by Companies."						—	—
—	—	—	—	—	—	—	19	84½	654½	439	513	513	513	512⅛	136¼	136½	163½
—	—	—	—	—	—	—	—	—	—	—	21	20¾	27¾	27¾	68	92⅝	92
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	29	29
—	—	—	—	—	—	—	—	—	—	—	21	20¾	27¾	27¾	68	121⅝	121¼
—	—	—	—	—	—	—	18½	18½	64	64	123¾	123¾	123¾	123¾	123¾	274½	320½
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	43½	43½
—	—	—	—	—	105	192⅛	192⅛	193	193	193½	193½	193½	259¾	330 (*a*)	330½	329½	329½
—	—	—	—	—	—	58	86	87	140	140	Made over to the Southern Mahratta Railway Company on 1st July 1886.						
—	—	—	—	—	105	250½	297	298½	397	397½	317	317	383½	453¾	454	620½	693½
—	—	—	—	—	—	—	—	—	—	—	41	51	51	51	51	51	51
—	—	—	—	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞
—	—	—	—	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	7⅞	48⅞	58¾	58¾	58⅝	58⅞	58⅝	58⅝
761½	1,069	1,521½	1,619½	1,865½	2,255	2,821¾	2,960	3,389	4,416½	4,613¾	5,160⅝	5,642½	5,879½	6,221¼	6,563½	7,172¼	7,451¼
27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	27½	(*b*)
—	—	—	—	—	—	—	—	—	—	—	7½	7½	7½	8	8	8	(*c*)
—	—	—	—	—	—	—	—	—	29½	29½	29	30½	30½	28½	28½	28½	28½
27½	27½	27½	27½	27½	27½	27½	27½	27½	56½	56½	63⅝	65½	65½	63⅝	63⅝	63⅝	28½
State on the 31st March 1872, and transferred to "State lines worked by the State."																	
—	—	—	—	—	30	50	50	50	51	51	51	51	51	51	51	51	51
—	—	—	—	—	—	—	—	—	8	8	8	8	8	8	8	8	(*c*)
—	—	—	—	—	30	50	50	50	59	59	59	59	59	59	59	59	51
20	20	20	20	40½	57½	60½	60½	58⅝	58⅝	58⅝	58¾	58¾	58⅝	58⅝	71⅛	71⅛	71⅛
—	—	—	—	—	—	—	—	—	—	24	68	68	68	93⅛	93⅛	93⅛	94
47½	47½	47½	47½	67½	114½	137½	137½	136	174½	198½	249½	251½	251½	274⅝	288½	288½	245
6,543½	6,862½	7,322½	8,222½	8,499	9,167½	2,896⅝	10,154½	10,838½	12,012½	12,375	13,400½	14,384	15,251½	16,104⅝	16,978½	17,570½ (*d*)	18,042

(*c*) Now included with steam tramways.

(*d*) The difference as compared with the last report is due to the inclusion of the Calcutta Port Commissioners' Railway previously omitted, and to minor corrections of mileage.

APPENDIX F.—STATEMENT showing the TOTAL APPROXIMATE EARNINGS from the 1st January to the 31st March 1893 as compared with the actuals of the corresponding periods of 1891 and 1892.

Serial No.	Railway.	1st January to the 31st March 1891.	1st January to the 31st March 1892.	1st January to the 31st March 1893.
	Standard Gauge.			
	STATE LINES WORKED BY COMPANIES.	Rs.	Rs.	Rs.
I.	East Indian	1,28,31,483	1,28,40,346	(*a*) 1,31,54,290
	Patna-Gya	1,81,822	1,58,342	
II.	Bengal-Nágpur	10,57,109	20,86,091	20,71,602
III.	Indian Midland	11,53,454	13,21,380	12,86,802
VIII.	Bezváda Extension (*b*)	20,225	26,816	56,257
	Total	1,52,44,093	1,64,32,975	1,65,68,951
	STATE LINES WORKED BY THE STATE.			
IX.	North-Western (State) (*c*)	73,71,841	79,22,699	74,15,534
X.	Hyderabad-Umarkot	—	—	33,228
XI.	Oudh and Rohilkhand (State)	21,73,493	24,18,483	23,27,044
XII.	Eastern Bengal (State) (*d*)	35,43,662	23,51,463	26,03,000
XIII.	Bengal Central	2,43,129	1,92,566	2,03,737
XIV.	Calcutta Port Commissioners'	Returns not received.		—
	Total	1,33,32,125	1,28,85,211	1,25,82,543
	LINES WORKED BY GUARANTEED COMPANIES.			
XVIII.	Great Indian Peninsula (*e*)	1,33,58,654	1,24,48,831	1,15,65,769
XIX.	Bombay, Baroda, and Central India	38,14,454	38,15,689	40,62,772
XX.	Madras	22,93,936	24,04,813	26,48,251
	Total	1,94,67,044	1,86,69,333	1,82,76,792
	ASSISTED COMPANIES.			
XXI.	Delhi-Umballa-Kalka	95,319	2,75,164	2,78,377
XXII.	Tárkessur	92,603	82,897	77,898
	Total	1,87,922	3,58,061	3,56,275
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.			
XXV.	Bhopal-Itársi (Native States Section) (*f*)	1,20,451	1,67,626	1,56,647
XXVI.	The Nizam's Guaranteed State (*c*)	6,69,804	7,36,430	7,46,382
XXVII.	The Gaekwar's Petlád	12,000	14,325	17,998
	Total	8,02,255	9,18,387	9,21,027
	LINES OWNED BY NATIVE STATES AND WORKED BY STATE RAILWAY AGENCY.			
XXIX.	Rájpura-Bhátinda	2,04,901	1,90,380	1,52,935
	Total standard gauge	4,92,38,340	4,94,54,347	4,88,58,523
	Metre Gauge.			
	STATE LINES WORKED BY COMPANIES.			
XXXIII.	Bengal and North-Western—			
	Tirhoot Section	13,62,509	12,85,624	15,54,829
	Company's Section			
XXXIV.	Rohilkund and Kumaon (Lucknow-Bareilly Section)	1,16,583	1,96,760	2,09,588
XXXV.	Rajputana-Malwa	60,45,587	63,39,431	64,48,052
XXXVI.	Southern Mahratta	12,14,295	11,03,693	14,15,249
XXXVII.	Guntakal-Mysore Frontier	—	—	26,324
XXXVIII.	Southern Mahratta (Mysore Section)	2,97,865	3,16,897	4,43,776
XXXIX.	South Indian	16,05,625	18,14,472	20,11,363
	Total	1,06,42,464	1,10,56,877	1,21,09,181

(*a*) Includes the Nalhati Railway.
(*b*) Includes the Bezváda-Godaveri Section of the East Coast Railway.
(*c*) Includes the Amritsar-Pathánkot and Jammu and Kashmir Railways.
(*d*) Includes the metre and special gauge sections.
(*e*) Includes the Wardha Coal, Dhond-Mánmad, Khámgaon, and Amráoti Railways.
(*f*) Includes the Bhopál-Itársi (British Section).

APPENDIX F.—STATEMENT showing the TOTAL APPROXIMATE EARNINGS from the 1st January to the 31st March 1893 as compared with the actuals of the corresponding periods of 1891 and 1892—*concluded.*

Serial No.	Railway.	1st January to the 31st March 1891.	1st January to the 31st March 1892.	1st January to the 31st March 1893.
	Metre Gauge—cont.			
	STATE LINES WORKED BY THE STATE.	Rs.	Rs.	Rs.
XLIV.	Burma (State)	19,17,673	23,62,358	24,78,974
	ASSISTED COMPANIES.			
XLVI.	Deoghur	Returns not received.		—
XLVII.	Rohilkund and Kumaon (Company's Section)	82,539	95,506	74,320
XLVIII.	Bengal-Dooars	Returns not received.		—
XLIX.	Dibru-Sadiya	1,18,363	1,37,657	1,19,204
	Total	2,00,902	2,33,163	1,93,524
	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.			
LI.	The Gaekwar's Mehsána	40,357	67,152	94,092
LII.	Kolhápur	—	21,408	31,794
	Total	40,357	88,560	1,25,886
	LINES OWNED AND WORKED BY NATIVE STATES.			
LIII.	Jodhpore-Bickaneer—			
	Jodhpore Section	1,13,279	3,21,087	2,21,317
	Bickaneer Section	—	21,947	17,929
LIV.	Bhávnagar-Gondal-Junágarh-Porbandar	4,19,451	3,78,879	5,75,502
	Total	5,32,730	7,21,913	8,14,748
	FOREIGN LINES.			
LV.	West of India Portuguese	Returns not received.		—
LVI.	Pondicherry			
	Total metre gauge	1,33,34,126	1,44,62,871	1,57,22,313
	Special Gauges.			
	STATE LINES WORKED BY THE STATE.			
	Nalháti (4′ 0″)	27,214	24,917	(*a*)
	Cherra-Companyganj (2′ 6″)	5,331	5,271	(*b*)
LVII.	Jorhát (2′ 0″)	13,838	12,853	13,296
	Total	46,383	43,041	13,296
	ASSISTED COMPANY.			
LVIII.	Darjeeling-Himalayan (2′ 0″)	Returns not received.		—
	LINE OWNED BY NATIVE STATE AND WORKED BY COMPANY.			
LIX.	The Gaekwar's Dabhoi(2′ 6″)	51,775	57,744	72,606
	LINE OWNED AND WORKED BY NATIVE STATE.			
LXI.	Morvi (2′ 6″)	72,371	71,750	79,882
	Total special gauges	1,70,529	1,72,535	1,65,784
	Total of all Railways	6,27,42,995	6,40,89,753	6,47,46,620

(*a*) Included with the East Indian Railway.
(*b*) Now treated as a steam tramway.

APPENDIX G.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom

Classification No.	Description of Commodity.	STANDARD							
		STATE LINES WORKED							
		I.—East Indian. (a)				II.—Bengal-Nágpur.			
		Quantity.		Receipts.		Quantity.		Receipts.	
		Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal	1,696,164	1,786,163	77,42,592	69,54,208	361,964	400,140	2,79,845	3,33,879
II.	Cotton, raw	25,855	27,552	5,31,736	4,91,729	1,867	3,713	27,696	80,417
III.	Cotton, twist and yarn	12,399	12,927	2,44,941	2,41,919	5,137	5,868	46,022	56,452
IV.	Cotton piece-goods	68,718	66,627	20,33,023	19,94,635	4,703	4,528	47,040	53,292
V.	Drugs and chemicals	5,466	4,691	1,38,269	1,19,153	235	320	4,586	5,331
VI.	Dyes and tans	19,559	20,338	3,34,056	3,17,914	5,911	9,837	43,615	75,821
VII.	Grains	9,68,669	922,494	61,58,500	65,36,199	275,218	243,507	17,97,409	18,89,953
VIII.	Hides and skins	22,457	24,062	3,60,910	3,97,594	1,418	2,865	12,092	23,306
IX.	Horns	1,236	932	20,595	13,532	8	—	58	—
X.	Jute	74,951	66,171	8,71,177	7,77,317	7,164	5,073	85,277	63,720
XI.	Lac	21,773	15,520	2,35,380	2,22,238	7,922	5,417	42,781	28,457
XII.	Leather, manufactured	1,951	2,102	61,422	64,575	11	—	68	—
XIII.	Liquors	6,429	6,372	1,54,551	1,49,520	648	585	3,349	4,353
XIV.	Metals	98,032	113,549	14,71,231	14,41,805	10,992	7,002	44,346	79,366
XIV.(A.)	Military Stores	9,068	8,367	4,04,684	3,67,012	404	285	2,800	1,696
XV	Oils	45,700	52,644	6,37,996	6,75,625	3,507	8,443	39,044	1,35,633
XVI.	Oil-seeds	396,387	368,348	32,11,728	31,22,424	59,163	36,474	3,93,625	3,07,660
XVII.	Opium	11,649	9,521	2,87,492	2,36,688	—	—	—	—
XVIII.	Paper and paste-board	4,306	4,294	73,889	76,887	14	—	87	—
XIX.	Provisions	72,376	72,276	12,46,015	11,52,555	4,418	4,561	33,325	38,493
XX.	Railway plant and rolling stock	—	—	—	—	7,172	25,220	29,221	1,27,522
XXI.	Salt	232,614	230,099	12,55,967	12,32,878	35,852	36,148	2,10,161	2,19,536
XXII.	Saltpetre	25,513	29,390	3,06,099	3,49,104	3	—	13	—
XXIII.	Silk, raw	876	887	15,021	13,593	205	229	3,028	3,859
XXIV.	Silk piece-goods	230	255	8,631	8,505	—	—	—	—
XXV.	Spices	10,838	10,320	1,87,897	1,82,187	2,030	3,545	37,315	1,02,335
XXVI.	Sugar	163,937	180,691	8,53,444	9,54,320	5,185	6,148	68,758	84,032
XXVII.	Stone and lime	144,812	157,708	5,19,883	6,00,342	12,900	4,696	17,958	8,390
XXVIII.	Tea	1,442	913	40,517	25,908	80	—	368	—
XXIX.	Timber	31,668	46,612	1,57,383	2,14,195	25,705	27,635	1,02,573	1,38,211
XXX.	Tobacco	25,020	28,172	2,99,053	3,49,454	1,055	1,925	6,923	20,303
XXXI.	Umbrellas	399	422	12,981	16,022	12	—	85	—
XXXII.	Wool	2,429	2,753	73,161	76,639	—	—	—	—
XXXIII.	All other articles of merchandise	220,329	197,685	18,75,386	19,68,786	28,147	14,389	1,89,007	1,37,435
	Total	4,423,252	4,470,807	3,18,75,610	3,13,45,462	869,050	859,053	35,03,475	40,19,452

on the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year.

GAUGE.												
BY COMPANIES.				STATE LINES WORKED BY THE STATE.								
III.—Indian Midland.(a)				IX.—North-Western (b).				X.—Hyderabad-Umarkot.				Classification No.
Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	
Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
6,405	5,639	35,389	24,201	17,196	11,298	52,104	42,282		—		—	I.
11,086	11,810	1,46,903	1,29,940	21,591	17,726	3,16,775	2,55,721		357		1,339	II.
1,034	1,353	12,763	17,459	4,230	4,849	97,106	1,18,611		16		31	III.
9,498	10,799	1,76,198	2,04,861	31,541	29,909	8,34,770	7,59,778		334		887	IV.
610	446	9,059	7,580	15,641	15,733	2,14,779	2,19,758		60		186	V.
2,256	2,487	22,774	26,616	10,335	10,314	1,80,463	1,81,019		69		166	VI
139,241	147,819	7,74,679	8,18,554	1,069,333	653,721	96,94,135	49,33,408		1,668		2,484	VII.
7,030	6,447	68,663	57,399	10,778	14,841	1,23,905	1,65,263		101		252	VII
				271	409	3,316	4,842		1		1	IX.
3,812	4,351	29,184	31,624	31,706	21,010	2,11,620	1,44,466		204		436	X.
—	—	—	—	—	290	—	4,077		6		12	XI.
278	378	5,770	7,275	2,655	1,528	52,390	31,632		6		22	XII.
1,585	1,658	18,216	20,937	11,558	11,532	2,02,128	1,98,545		25		51	XIII.
4,042	4,863	41,660	51,029	42,459	41,995	7,66,166	7,23,096		107		307	XIV.
1,132	1,373	17 890	23,164	32,105	25,478	4,76,018	5,55,337		80		95	XIV. (A).
2,208	2,597	19,234	25,060	17,428	17,831	3,05,386	3,09,433		32		69	XV.
49,253	53,001	3,64,264	3,62,463	68,853	66,728	5,26,157	4,77,263		1,250		1,393	XVI.
118	192	918	1,408	37	61	274	511		—		—	XVII.
1,284	1,195	13,005	14,276	—	1,315	—	21,448		5		13	XVIII.
9,387	10,372	1,06,625	1,14,430	52,320	67,778	7,12,166	8,24,994		820		2,338	XIX.
410	879	7,618	10,853	4,760	13,668	39,613	1,33,943		4		—	XX.
22,073	25,139	1,38,452	1.59,842	94,970	91,710	6,08,789	5,76,512		94		87	XXI.
—	—	—	—	1,194	1,900	12,643	25,550		2		2	XXII.
—	—	—	—	298	289	5,186	4,091		10		20	XXIII.
—	—	—	—	63	41	1,722	1,241		3		5	XXIV.
3,463	2,714	42,206	34,426	8,079	7,235	1,05,170	95,300		23		53	XXV.
23,609	32,233	2,33,924	3,39,551	147,947	145,849	14,34,945	15,16,820		287		584	XXVI.
22,404	26,608	40,441	45,703	381,974	215,173	6,63,616	3,92,467		43		90	XXVII.
79	74	1,941	1,859	3,021	2,903	60,740	59,053		—		—	XXVIII.
5,773	7,307	17,888	18,573	101,092	92,631	3,03,395	2,79,368		40		39	XXIX.
2,213	2,428	29,294	32,355	8,935	10,242	1,02,967	1,11,552		11		23	XXX.
—	—	—	—	—	44	—	613		—		—	XXXI.
—	—	—	—	16,415	15,073	5,66,209	4,91,011		54		184	XXXII.
7,487	7,953	1,01,543	1,00,935	101,167	82,852	12,13,577	10,25,925		869		1,517	XXXIII.
337,770	372,115	24,76,501	26,82,373	2,309,952	1,693,956	1,98,88,230	1,46,83,330		6,572		12,636	Total.

Opened for traffic on the 18th August 1892.

Opened for traffic on the 18th August 1892.

(a) Includes the Bhopal-Itársi Railway.
(b) Includes the Jammu and Kashmir Railway.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom, on

STANDARD

STATE LINES WORKED

Classification No.	Description of Commodity.	XI.—Oudh and Rohilkhand (State).				XII.—Eastern Bengal (State).			
		Quantity.		Receipts.		Quantity.		Receipts.	
		Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal	46,382	1,848	2,70,374	67,948	107,743	153,781	1,50,445	1,18,216
II.	Cotton, raw	6,483	5,914	66,265	55,539	3,178	4,545	7,500	14,864
III.	Cotton, twist and yarn	5,336	6,368	44,750	51,613	—	—	—	—
IV.	Cotton piece-goods	12,841	13,025	1,03,077	1,08,391	37,167	40,958	3,33,697	3,33,398
V.	Drugs and chemicals	1,397	1,429	13,354	12,696	—	—	—	—
VI.	Dyes and tans	6,266	5,551	43,868	46,561	—	—	—	—
VII.	Grains	313,843	259,305	13,12,416	11,54,989	192,364	152,313	6,42,968	5,18,914
VIII.	Hides and skins	7,618	7,260	54,621	57,865	13,702	11,467	65,721	55,331
IX.	Horns	704	654	5,092	5,139	—	—	—	—
X.	Jute	8,874	10,240	43,305	56,353	363,031	345,606	35,05,225	29,37,654
XI.	Lac	228	350	1,392	1,785	—	—	—	—
XII.	Leather, manufactured	473	542	4,520	5,856	—	—	—	—
XIII.	Liquors	3,468	3,837	37,842	40,908	—	—	—	—
XIV.	Metals	25,274	23,524	1,46,938	1,35,532	13,188	21,942	1,30,898	1,90,189
XIV. (A).	Military Stores	2,632	3,453	26,405	35,890	728	636	3,812	4,236
XV.	Oils	10,097	10,347	65,428	71,250	24,804	52,104	1,04,667	1,34,813
XVI.	Oil-seeds	59,235	71,470	2,31,345	2,94,820	46,513	31,882	1,41,411	1,03,399
XVII.	Opium	736	458	23,762	13,715	—	—	—	—
XVIII.	Paper and paste-board	1,652	1,730	9,663	9,941	—	—	—	—
XIX.	Provisions	9,374	8,322	71,275	76,515	24,503	24,828	1,04,570	1,04,635
XX.	Railway plant and rolling stock	15	1	47	42	—	—	—	—
XXI.	Salt	77,788	81,113	3,25,024	3,35,838	58,255	53,848	2,70,570	2,49,810
XXII.	Saltpetre	1,415	1,624	5,976	7,095	—	—	—	—
XXIII.	Silk, raw	2	3	23	49	—	—	—	—
XXIV.	Silk piece-goods	22	23	117	72	—	—	—	—
XXV.	Spices	2,895	2,776	21,631	19,957	—	—	—	—
XXVI.	Sugar	136,611	211,399	5,88,364	9,09,550	22,507	22,383	83,536	74,790
XXVII.	Stone and lime	18,160	17,408	34,471	35,830	—	—	—	—
XXVIII.	Tea	638	443	8,473	5,351	24,118	27,881	5,58,382	5,89,434
XXIX.	Timber	20,584	17,561	68,018	63,175	3,106	6,470	16,870	33,998
XXX.	Tobacco	6,920	6,394	28,783	31,588	20,423	22,864	2,16,552	2,43,561
XXXI.	Umbrellas	40	56	466	599	—	—	—	—
XXXII.	Wool	389	369	4,252	4,154	—	—	—	—
XXXIII.	All other articles of merchandise	85,414	100,659	3,62,039	4,18,295	113,281	111,966	5,73,785	5,34,082
	Total	873,806	891,664	40,23,876	41,34,701	1,068,611	1,085,474	66,10,609	62,91,324

the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year—*cont.*

GAUGE.

BY THE STATE—*concluded.*								LINES WORKED BY GUARANTEED COMPANIES.				Classification No.
XIII.—Bengal Central.				XIV.—Calcutta Port Commissioners'.				XXVIII.—Great Indian Peninsula. (a)				
Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	
Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
20,022	17,618	19,050	16,859	—	—	—	—	87,281	83,767	2,22,817	2,33,646	I.
2	46	2	124	—	—	—	—	196,656	197,873	55,78,842	54,36,077	II.
—	—	—	—	—	—	—	—	14,808	15,853	3,85,126	3,92,202	III.
4,112	4,847	10,250	11,936	—	—	—	—	34,113	32,925	10,60,916	10,05,407	IV.
—	—	—	—	—	—	—	—	12,577	9,730	1,57,293	1,31,034	V.
—	—	—	—	—	—	—	—	29,021	35,353	4,26,560	5,06,382	VI.
8,485	9,717	14,279	16,521	—	—	—	—	910,656	761,316	1,10,08,764	86,04,992	VII.
494	417	1,226	1,019	—	—	—	—	10,371	11,923	2,52,660	2,75,362	VIII.
—	—	—	—	—	—	—	—	16,135	10,503	78,949	76,735	IX.
14,435	17,035	45,477	54,286	—	—	—	—	27,232	22,156	3,95,116	3,11,361	X.
—	—	—	—	—	—	—	—	496	197	6,062	3,166	XI.
—	—	—	—	—	—	—	—	1,615	1,859	28,706	30,677	XII.
—	—	—	—	—	—	—	—	8,349	8,585	1,35,985	1,41,561	XIII.
809	1,470	1,751	3,051	—	—	—	—	42,044	42,917	6,85,365	7,10,603	XIV.
163	231	199	243	—	—	—	—	9,258	10,006	2,46,576	2,30,959	XIV. (A.)
2,728	3,293	4,478	5,486	—	—	—	—	38,127	36,794	6,70,334	5,25,882	XV.
8,377	3,418	13,820	5,049	—	—	—	—	880,589	344,738	51,84,208	42,89,519	XVI.
—	—	—	—	—	—	—	—	1,896	2,660	1,03,217	1,44,466	XVII.
—	—	—	—	—	—	—	—	3,865	3,687	1,03,799	98,498	XVIII.
12,955	13,492	35,837	34,130	—	—	—	—	126,829	99,656	19,71,605	15,71,291	XIX.
—	—	—	—	—	—	—	—	16,995	18,813	2,85,471	3,21,987	XX.
3,985	3,722	5,531	5,134	—	—	—	—	135,433	134,189	16,95,490	16,72,412	XXI
—	—	—	—	—	—	—	—	—	—	—	—	XXII
—	—	—	—	—	—	—	—	32	13	1,289	524	XXIII.
—	—	—	—	—	—	—	—	374	307	10,463	7,503	XXIV.
—	—	—	—	—	—	—	—	22,130	24,174	4,05,439	3,97,194	XXV.
7,914	8,628	18,250	20,667	—	—	—	—	64,872	61,119	9,74,453	7,93,027	XXVI.
—	—	—	—	—	—	—	—	14,836	16,730	98,132	94,780	XXVII.
—	—	—	—	—	—	—	—	175	174	5,184	4,980	XXVIII.
—	18	—	80	—	—	—	—	96,717	101,686	4,77,219	5,19,820	XXIX.
1,108	1,367	2,218	2,501	—	—	—	—	9,140	9,290	1,14,531	1,15,786	XXX.
—	—	—	—	—	—	—	—	271	255	7,939	7,183	XXXI.
—	—	—	—	—	—	—	—	1,558	1,587	37,782	35,623	XXXII.
15,336	14,490	28,454	27,501	—	—	—	—	57,758	56,534	8,63,530	8,42,088	XXXIII.
102,925	99,809	2,00,822	2,04,587	—	—	—	—	2,372,209	2,157,369	3,36,79,822	2,95,32,728	Total.

Information not furnished.

(a) Includes the Wardha Coal, the Dhond-Mánmád, the Khámgaon, and the Amráoti Railways.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom, on

STANDARD

Classification No.	Description of Commodity.	LINES WORKED BY GUARANTEED COMPANIES—(*concluded*).							
		XIX.—Bombay, Baroda, and Central India.				XX.—Madras.			
		Quantity.		Receipts.		Quantity.		Receipts.	
		Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal	35,676	46,810	2,01,381	2,58,870	34,421	51,506	1,61,153	2,42,309
II.	Cotton, raw	110,478	112,805	12,92,563	13,02,714	22,459	14,028	2,80,937	2,03,426
III.	Cotton, twist and yarn	6,889	4,879	97,517	64,108	8,179	8,620	90,661	1,06,764
IV.	Cotton piece-goods	21,248	20,949	4,63,164	4,57,961	7,012	7,800	1,01,959	1,21,139
V.	Drugs and chemicals	2,931	2,953	41,128	42,416	2,204	2,089	23,927	25,518
VI.	Dyes and tans	5,364	6,229	96,525	96,979	22,063	25,047	1,80,582	2,31,507
VII.	Grains	318,598	244,403	20,71,980	15,07,219	287,148	229,618	14,15,899	13,20,407
VIII.	Hides and skins	3,212	3,356	43,295	45,849	20,030	23,620	2,43,587	3,23,697
IX.	Horns	—	—	—	—	237	231	2,248	2,417
X.	Jute	6,627	7,956	57,504	75,285	7,265	5,821	64,386	51,055
XI.	Lac	—	—	—	—	134	131	1,229	1,289
XII.	Leather, manufactured	458	673	7,697	10,577	2,441	2,164	35,903	36,238
XIII.	Liquors	2,752	5,299	33,696	38,814	6,933	8,835	65,911	81,124
XIV.	Metals	31,919	29,354	4,07,047	3,83,344	15,410	13,693	1,51,254	1,55,823
XIV. (A.)	Military stores	648	880	21,753	30,383	1,640	2,064	82,683	92,977
XV.	Oils	8,153	7,176	93,607	75,482	13,380	13,446	89,873	1,09,447
XVI.	Oil-seeds	62,467	111,117	5,42,609	9,39,668	49,387	38,936	1,85,740	1,94,775
XVII.	Opium	287	431	9,811	15,503	—	—	—	—
XVIII.	Paper and paste-board	—	—	—	—	303	312	5,035	5,312
XIX.	Provisions	46,768	39,502	4,22,776	3,72,187	70,986	71,135	5,24,239	5,70,946
XX.	Railway plant and rolling stock	27,168	29,266	1,46,470	1,87,919	13,463	2,214	1,51,918	15,011
XXI.	Salt	134,923	135,251	4,32,257	4,20,584	58,156	61,005	3,39,247	3,37,216
XXII.	Saltpetre	1,201	1,101	10,584	9,813	179	141	1,641	1,191
XXIII.	Silk, raw	472	453	13,885	13,049	62	102	1,223	1,946
XXIV.	Silk piece-goods	—	—	—	—	135	114	2,217	2,091
XXV.	Spices	7,946	8,401	1,09,952	1,18,120	3,672	2,786	32,987	27,919
XXVI.	Sugar	41,017	39,948	4,71,290	4,06,077	28,701	29,620	1,86,778	2,12,683
XXVII.	Stone and lime	29,334	28,873	75,677	80,678	26,748	18,799	58,737	61,202
XXVIII.	Tea	855	832	13,468	13,055	334	355	8,293	8,927
XXIX.	Timber	30,715	29,646	2,08,234	2,01,605	34,656	34,790	2,03,321	2,09,112
XXX.	Tobacco	17,693	17,697	1,29,086	1,36,836	10,806	13,264	88,745	1,19,957
XXXI.	Umbrellas	—	—	—	—	9	9	148	181
XXXII.	Wool	5,116	5,240	1,19,791	1,15,761	573	676	6,309	7,595
XXXIII.	All other articles of merchandise	232,673	254,173	11,36,620	12,07,700	106,009	116,365	5,22,625	5,86,084
	Total	1,193,588	1,193,653	87,71,367	86,23,556	855,135	799,406	53,11,395	54,68,885

the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year—*cont.*

GAUGE—*cont.*

ASSISTED COMPANIES.								LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES.				Classification No.
XXI.—Delhi-Umballa-Kalka.				XXII.—Tárkessur.				XXVI.—The Nizam's Guaranteed State (*a*).				
Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	
Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
2,500	1,964	8,655	5,042	1,562	1,850	919	849	98,337	105,107	5,68,682	5,64,544	I.
199	431	1,302	2,714	1	—	4	—	462	773	5,903	8,196	II.
417	590	3,607	4,881	13	2	24	6	1,474	1,602	20,637	22,641	III.
3,607	2,361	32,346	24,000	108	97	205	173	2,619	2,717	39,228	40,892	IV.
385	330	3,972	3,421	40	40	70	77	577	489	5,896	5,319	V.
296	316	2,577	2,396	4	3	4	3	2,849	2,196	25,515	18,147	VI.
16,708	15,763	70,925	52,455	3,885	5,149	4,328	6,256	35,837	39,221	1,67,855	1,97,667	VII.
204	512	1,422	3,103	40	11	42	14	2,154	2,456	17,680	21,407	VIII.
29	36	181	324	3	2	3	4	916	943	4,595	4,551	IX.
4,316	3,125	21,924	15,815	1,396	1,661	2,441	2,988	1,847	1,633	13,952	12,208	X.
24	16	153	140	8	1	11	1	38	22	277	252	XI.
232	420	2,850	4,976	—	—	1	—	101	80	1,316	940	XII.
518	3,125	4,755	14,487	—	—	—	—	1,926	2,447	14,683	17,949	XIII.
4,187	3,635	24,813	23,713	200	137	255	206	4,684	8,670	52,205*	92,448	XIV.
2,101	1,309	20,719	15,881	—	—	—	—	753	828	12,366	13,294	XIV. (A.)
834	1,064	4,104	6,634	498	455	605	551	2,545	2,680	24,127	25,003	XV.
590	2,000	2,447	6,995	1,304	1,553	1,215	1,495	54,300	45,872	2,77,056	2,30,777	XVI.
4	17	41	222	—	—	—	—	7	21	279	874	XVII.
197	365	1,519	3,080	17	15	31	23	456	405	5,427	4,841	XVIII.
2,202	3,896	15,684	22,391	4,394	3,068	3,935	3,489	9,093	8,184	1,06,933	81,756	XIX.
—	—	—	—	—	—	—	—	—	175	—	2,535	XX.
842	1,670	2,441	4,237	1,034	986	1,051	972	26,967	28,999	1,33,117	1,44,946	XXI.
191	399	619	1,343	—	—	—	—	58	53	332	347	XXII.
208	101	2,329	1,166	—	—	—	—	—	—	6	10	XXIII.
5	4	62	59	—	—	—	—	8	10	173	180	XXIV.
541	618	4,311	4,620	27	17	58	31	2,945	3,475	24,788	26,892	XXV.
3,373	8,704	11,653	27,496	179	214	190	240	4,237	3,370	36,743	25,656	XXVI.
3,571	3,732	11,872	16,650	632	378	340	193	6,278	8,071	28,481	30,269	XXVII.
76	45	647	369	—	—	1	—	24	25	335	502	XXVIII.
524	489	2,032	1,279	86	78	90	56	17,798	16,301	77,726	65,995	XXIX.
792	1,641	5,198	12,802	89	53	134	101	1,379	1,157	21,291	16,341	XXX.
18	34	168	351	—	—	—	—	23	24	298	335	XXXI.
192	349	2,148	3,613	1	—	2	1	264	279	3,017	3,494	XXXII.
10,481	11,186	81,620	1,06,158	4,133	4,535	4,146	5,646	5,617	8,733	51,117	62,496	XXXIII.
59,822	75,497	3,49,036	3,92,813	19,654	20,305	20,105	23,375	286,573	297,018	17,42,040	17,43,304	Total.

(*a*) Includes the Bezváda extension.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom, on

STANDARD GAUGE—*concluded.*

Classification No.	Description of Commodity.	LINES OWNED BY NATIVE STATES AND WORKED BY COMPANIES. XXVII.—The Gaekwar's Petlád. Quantity. Previous Year.	Quantity. 1892.	Receipts. Previous Year.	Receipts. 1892.	LINE OWNED BY NATIVE STATE AND WORKED BY STATE RAILWAY AGENCY. XXIX.—Rájpura-Bhátinda. Quantity. Previous Year.	Quantity. 1892.	Receipts. Previous Year.	Receipts. 1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal	—	5	—	4	1,012	900	1,120	788
II.	Cotton, raw	727	831	1,125	1,015	214	205	915	621
III.	Cotton, twist and yarn	319	303	386	369	55	79	146	374
IV.	Cotton piece-goods	338	409	460	547	490	480	2,111	65
V.	Drugs and chemicals	116	65	106	62	366	339	1,413	1,427
VI.	Dyes and tans	63	107	78	129	271	316	1 036	1,218
VII.	Grains	1,050	1,233	694	781	97,835	41 691	2,75,242	1,03,186
VIII.	Hides and skins	55	47	66	54	111	149	334	408
IX.	Horns	—	—	—	—	—	2	—	10
X.	Jute	91	114	89	116	1,753	1,456	6,800	5,823
XI	Lac	—	—	—	—	—	11	—	40
XII.	Leather, manufactured	7	15	8	19	46	43	174	169
XIII.	Liquors	55	42	83	65	372	298	1,435	1,152
XIV.	Metals	136	273	156	245	1,772	1,397	4,147	3,483
(A.) XIV.	Military stores	—	—	—	—	1,175	1,411	16,048	18,568
XV.	Oils	102	134	116	141	365	302	704	525
XVI.	Oil-seeds	287	372	175	226	2,280	3,653	5,622	7,957
XVII.	Opium	1	1	3	1	14	17	184	165
XVIII.	Paper and paste-board	—	—	—	—	—	38	—	105
XIX.	Provisions	658	450	644	471	4,128	3,400	9,630	7,845
XX.	Railway plant and rolling stock	—	—	—	—	—	—	—	—
XXI.	Salt	662	798	563	683	1,434	1,451	1,795	1,686
XXII.	Saltpetre	3	3	4	3	93	—	197	99
XXIII.	Silk, raw	4	4	7	7	3	6	13	15
XXIV.	Silk piece-goods	—	—	—	—	—	—	1	1
XV.	Spices	177	241	172	215	461	493	620	764
XXVI.	Sugar	431	826	317	784	12,063	14,699	39,981	44,903
XXVII.	Stone and lime	10,466	2,836	6,005	1,854	5,944	9,538	6,730	10,585
XXVIII.	Tea	—	—	2	—	5	6	15	34
XXIX.	Timber	929	1,665	793	1,405	5,050	4,513	9,577	8,371
XXX.	Tobacco	5,697	7,659	6,291	6,898	157	213	432	469
XXXI.	Umbrellas	—	—	—	—	—	4	—	12
XXXII.	Wool	13	11	27	17	185	137	616	454
XXXIII.	All other articles of merchandise	1,553	3,177	1,154	1,879	3,451	2,808	7,519	7,893
	Total	23,940	21,621	19,524	17,990	141,105	90,158	3,94,557	2,31,115

on the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year—*cont.*

METRE GAUGE.

STATE LINES WORKED BY COMPANIES.

XXXIII.—Bengal and North-Western. (a)				XXXIV.—Rohilkund and Kumaon (Lucknow-Bareilly Section).				XXXV.—Rajputana-Malwa.				Classification No.
Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year.	1891.	Previous Year.	1891.	Previous Year.	1891.	Previous Year.	1891.	Previous Year.	1891.	Previous Year.	1891.	
Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
18,868	21,431	41,035	36,975	20	75	26	133	8,161	8,542	5,786	62,884	I.
879	737	9,427	8,649	130	76	826	473	66,789	50,555	9,82,474	7,07,456	II.
1,676	1,303	11,312	10,884	862	932	3,546	4,023	4,459	4,900	1,28,632	1,39,486	III.
16,758	15,331	1,23,298	1,31,419	1,360	1,513	6,338	7,137	25,786	25,907	6,43,271	6,54,234	IV.
1,219	1,333	9,183	8,804	248	202	1,066	1,185	2,045	2,095	38,921	38,326	V.
4,192	4,756	25,484	32,104	641	364	2,763	1,347	9,025	9,321	1,40,910	1,28,723	VI.
245,079	236,816	8,48,667	9,53,622	39,835	44,319	72,281	83,433	545,947	577,540	53,58,707	50,24,464	VII.
5,065	4,374	30,897	26,995	634	594	1,608	1,564	4,720	5,782	51,517	67,965	VIII.
96	111	854	714	71	62	238	266	—	—	—	—	IX.
8,647	8,798	44,980	51,142	1,132	1,458	3,098	4,069	14,058	14,776	1,30,330	1,31,567	X.
901	717	2,809	2,782	28	68	95	286	—	—	—	—	XI.
289	290	1,944	1,782	26	33	121	184	726	745	11,116	9,752	XII.
348	302	2,601	2,453	119	325	528	1,474	2,662	3,113	35,281	38,164	XIII.
7,427	6,730	32,627	37,555	2,107	2,376	7,969	8,898	27,598	25,430	3,67,797	3,37,932	XIV.
—	—	—	—	197	173	7,379	1,360	5,926	6,154	1,08,014	1,40,079	XIV.(A.)
6,524	6,864	24,338	26,975	1,127	971	3,052	2,861	6,959	6,551	80,304	71,371	XV.
123,257	118,632	4,23,742	4,68,254	10,682	13,204	21,276	30,463	100,414	140,959	5,66,682	9,92,650	XVI.
582	767	6,107	8,132	100	72	881	645	3,266	4,074	60,176	72,841	XVII.
263	188	1,800	1,573	10	15	41	81	—	—	—	—	XVIII.
10,599	10,664	48,007	58,425	962	2,728	4,108	14,472	36,349	44,794	3,79,209	4,65,669	XIX.
—	—	—	—	—	—	—	—	18,538	10,476	1,23,962	70,195	XX.
67,508	69,870	1,49,497	1,56,104	7,950	8,782	17,388	19,079	212,100	216,757	20,39,544	21,05,316	XXI.
10,445	13,252	22,484	26,379	72	97	186	230	11,041	11,864	70,209	72,953	XXII.
—	—	—	—	—	—	—	—	} 247	223	14,760	14,485 {	XXIII.
19	14	71	55	—	—	—	2					XXIV.
4,217	3,062	21,071	19,953	656	762	2,075	2,687	9,817	9,158	1,16,465	1,01,062	XXV.
18,584	25,801	83,362	1,15,245	15,523	32,740	35,981	80,624	130,917	142,304	15,67,051	17,22,512	XXVI.
5,241	4,121	10,939	8,661	979	1,094	1,875	1,838	22,821	20,619	82,321	77,148	XXVII.
36	17	233	197	18	66	133	509	809	755	27,861	28,094	XXVIII.
5,188	21,591	15,202	12,978	5,747	21,640	17,610	41,160	17,713	15,054	97,371	74,008	XXIX.
14,569	19,138	79,584	1,02,634	606	635	2,037	2,659	13,216	13,117	2,24,345	2,07,065	XXX.
47	55	399	522	3	4	18	33	—	—	—	—	XXXI.
205	236	1,740	2,741	60	74	230	286	6,009	5,662	1,27,711	1,26,092	XXXII.
45,097	19,759	1,71,019	1,11,197	14,711	12,105	30,239	36,145	111,080	112,449	10,00,340	11,43,666	XXXIII.
623,825	617,060	22,44,713	24,32,605	106,616	147,229	2,79,012	3,49,506	1,419,198	1,489,586	1,46,51,067	1,48,22,159	Total.

(a) Includes the Tirhoot Section.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom, on

METRE

Classification No.	Description of Commodity.	STATE LINES WORKED BY COMPANIES—*concluded.*							
		XXXVI.—Southern Mahratta.(*a*)				XXXIX. South Indian (*b*).			
		Quantity.		Receipts.		Quantity.		Receipts.	
		Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.
I.	Coal	1,235	2,615	3,174	15,887	1,141	5,915	3,003	6,098
II.	Cotton, raw	44,432	19,603	2,98,614	1,28,508	15,481	14,814	80,217	81,570
III.	Cotton, twist and yarn	7,329	7,773	73,157	80,942	5,685	6,480	55,970	59,496
IV.	Cotton piece-goods	6,829	7,765	1,03,576	1,15,281	9,644	10,150	1,24,666	1,28,063
V.	Drugs and chemicals	517	525	6,394	5,601	1,876	2,344	14,364	18,091
VI.	Dyes and tans	13,237	13,504	80,977	90,518	7,552	9,829	35,396	46,694
VII.	Grains	205,967	151,923	8,03,835	6,43,793	241,160	240,423	8,65,635	8,91,945
VIII.	Hides and skins	4,734	5,895	36,490	45,116	6,570	6,416	55,508	54,453
IX.	Horns	402	491	3,925	5,255	210	144	2,233	1,344
X.	Jute	6,818	4,949	40,055	30,183	4,944	5,172	35,643	38,364
XI.	Lac	23	25	148	150	234	159	1,787	1,303
XII.	Leather, manufactured	253	278	2,333	2,632	59	67	508	778
XIII.	Liquors	5,507	5,791	33,147	36,123	3,515	4,143	16,204	22,058
XIV.	Metals	11,658	12,021	1,08,060	1,08,339	21,985	20,953	1,26,258	1,34,492
XIV.(A)	Military stores	987	2,550	12,144	46,475	—	—	—	—
XV.	Oils	11,609	16,691	66,263	91,216	14,096	14,986	65,768	75,970
XVI.	Oil-seeds	39,210	24,975	1,95,597	1,10,797	83,978	61,880	2,01,242	2,04,214
XVII.	Opium	2	2	67	45	—	—	—	3
XVIII.	Paper and paste-board	376	266	5,139	1,175	361	465	5,225	6,128
XIX.	Provisions	29,945	42,357	2,23,767	3,32,060	36,290	39,808	1,76,349	2,13,398
XX	Railway plant and rolling-stock.	46,939	26,240	78,222	1,02,814	—	—	—	—
XXI.	Salt	30,556	38,972	1,74,908	2,11,594	57,347	59,391	1,76,803	1,90,785
XXII.	Saltpetre	146	159	878	1,386	464	327	2,542	1,676
XXIII.	Silk, raw	265	229	4,215	2,933	139	111	1,640	1,392
XXIV.	Silk piece-goods	12	4	128	71	4	2	40	15
XXV.	Spices	19,174	22,030	1,66,296	2,10,614	1,105	1,173	6,302	8,514
XXVI.	Sugar	22,244	18,971	1,46,749	1,16,751	56,840	55,693	2,21,631	2,27,521
XXVII.	Stone and lime	11,601	16,360	31,905	38,364	145,968	80,724	1,28,077	85,038
XXVIII.	Tea	22	18	330	304	197	340	852	1,420
XXIX.	Timber	35,850	29,343	1,20,765	1,09,860	53,655	59,083	78,190	77,348
XXX.	Tobacco	4,845	3,529	46,388	32,273	5,515	6,890	33,440	38,042
XXXI.	Umbrellas	34	23	685	443	36	29	285	284
XXXII.	Wool	846	952	11,210	15,927	156	213	1,740	2,137
XXXIII.	All other articles of merchandise.	23,310	25,374	1,57,651	1,74,991	90,998	98,887	3,99,886	4,63,105
	Total	586,914	502,703	30,37,192	29,10,421	867,205	807,911	29,17,404	30,81,739

(*a*) Includes the Southern Mahratta Railway (Mysore Section) and the Kolhápur Railway.
(*b*) Includes the Pondicherry Railway.

the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year—*cont.*

GAUGE—*cont.*

STATE LINE WORKED BY THE STATE.				ASSISTED COMPANIES.								Classification No.
XLV.—Burma (State).				XLVI.—Deoghur.				XLVII.—Rohilkund and Kumaon (Company's Section).				
Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	
Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
—	—	—	—	—	—	—	—	16	3	41	6	I.
216	157	1,064	1,104	—	—	—	—	4	3	19	10	II.
2,273	2,470	27,457	27,092	—	—	—	—	6	8	2	36	III.
2,216	2,300	30,357	34,155	—	—	—	—	187	185	1,283	1,115	IV.
—	173	—	3,516	—	—	—	—	98	46	522	282	V.
6,620	10,919	41,547	1,10,845	—	—	—	—	17	33	97	194	VI.
225,936	272,227	9,61,881	12,08,990	—	—	—	—	9,839	12,839	13,623	17,793	VII.
429	738	6,138	9,765	—	—	—	—	120	133	275	302	VIII.
—	11	—	205	—	—	—	—	5	9	17	18	IX.
3,113	3,311	19,156	18,490	—	—	—	—	178	241	648	827	X.
—	187	—	3,288	—	—	—	—	—	4	—	18	XI.
—	18	—	307	—	—	—	—	20	23	119	144	XII.
1,346	1,580	21,286	23,775	—	—	—	—	859	951	4,192	4,613	XIII.
2,902	3,077	29,027	34,023	—	—	—	—	1,259	1,114	7,100	6,766	XIV.
—	1,898	—	37,856	—	—	—	—	411	451	2,647	3,088	XIV. (A.)
5,019	5,748	53,181	62,483	Information not furnished.				292	328	1,082	1,392	XV.
2,098	4,758	7,493	21,973	—	—	—	—	2,410	4,086	4,394	6,831	XVI.
—	2	—	35	—	—	—	—	1	2	7	12	XVII.
—	50	—	822	—	—	—	—	5	10	29	69	XVIII.
37,723	45,286	3,26,562	3,53,453	—	—	—	—	2,644	2,654	14,748	11,280	XIX.
—	11,670	—	35,957	—	—	—	—	—	—	—	—	XX.
9,692	10,982	62,081	66,573	—	—	—	—	1,395	1,484	4,057	3,644	XXI.
2	—	22	—	—	—	—	—	—	—	1	—	XXII.
196	167	5,273	4,455	—	—	—	—	—	—	—	1	XXIII.
48	98	1,760	3,644	—	—	—	—	—	—	—	—	XXIV.
—	26	—	494	—	—	—	—	175	158	733	658	XXV.
4,562	4,595	32,381	38,695	—	—	—	—	747	1,216	1,362	2,095	XXVI.
6,279	5,419	15,544	21,792	—	—	—	—	798	1,410	1,331	2,455	XXVII.
1,096	1,177	8,508	10,598	—	—	—	—	225	171	1,116	777	XXVIII.
89,953	92,583	2,50,312	3,10,245	—	—	—	—	3,080	4,876	6,232	7,905	XXIX.
1,697	2,149	16,208	23,518	—	—	—	—	139	184	589	897	XXX.
—	78	—	1,082	—	—	—	—	2	2	10	18	XXXI.
—	63	—	1,402	—	—	—	—	20	32	132	197	XXXII.
34,745	15,591	2,25,595	1,55,933	—	—	—	—	6,797	7,240	13,514	16,927	XXXIII.
(c) 438,061	499,508	(c) 21,42,833	26,26,565	—	—	—	—	31,749	39,896	79,942	90,370	Total.

(c) Since altered by line authorities.

STATEMENT showing the QUANTITIES of the principal COMMODITIES carried, and the RECEIPTS therefrom, on

METRE

Classification No.	Description of Commodity.	ASSISTED COMPANIES—(*concluded*). XLIX.—Dibru-Sadiya. Quantity. Previous Year.	1892.	Receipts. Previous Year.	1892.	LINE OWNED BY NATIVE STATES AND WORKED BY COMPANY. LII.—The Gaekwar's Mehsána. Quantity. Previous Year.	1892.	Receipts. Previous Year.	1892.	Jodhpore Quantity. Previous Year.	1892.
		Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.
I.	Coal	148,485	156,820	2,14,697	1,98,219	7	7	13	15	916	276
II.	Cotton, raw	—	—	—	—	503	1,433	1,648	3,154	66	36
III.	Cotton, twist and yarn	4	1	49	22	522	620	1,485	1,698	38	45
IV.	Cotton piece-goods	15	1	124	1	459	593	962	1,352	1,092	1,236
V.	Drugs and chemicals	248	193	1,429	1,325	29	33	76	109	131	162
VI.	Dyes and tans	—	—	4	1	208	250	397	427	267	307
VII.	Grains	8,672	8,423	59,097	62,126	9,442	19,134	14,434	25,632	35,778	70,095
VIII.	Hides and skins	—	1	7	12	47	188	107	509	225	242
IX.	Horns	—	—	—	—	—	—	—	—	—	—
X.	Jute	163	116	2,671	1,808	278	503	470	781	524	1,005
XI.	Lac	—	—	—	—	—	—	—	—	—	—
XII.	Leather, manufactured	2	1	53	9	24	29	65	85	50	46
XIII.	Liquors	146	124	2,036	1,938	2	. .	5	12	14	21
XIV.	Metals	2,099	2,715	15,227	19,749	777	890	1,032	1,213	1,017	1,238
XIV. (A)	Military stores	—	—	—	—	—	1	1	6	4	10
XV.	Oils	388	268	3,995	2,963	402	657	1,080	1,836	315	223
XVI.	Oil-seeds	—	—	—	—	7,493	18,329	5,930	13,533	1,045	1,756
XVII.	Opium	—	—	—	—	15	7	74	40	68	54
XVIII.	Paper and paste-board	5	12	31	30	—	—	—	—	—	—
XIX.	Provisions	512	641	6,201	7,302	581	1,338	899	2,046	1,387	2,008
XX.	Railway plant and rolling stock	—	—	—	—	3,833	513	4,784	728	—	—
XXI.	Salt	203	206	1,597	1,891	26,873	30,122	33,237	44,942	8,083	10,030
XXII.	Saltpetre	—	—	—	—	434	875	652	1,147	66	95
XXIII.	Silk, raw	—	—	—	—	4	—	—	—	—	—
XXIV.	Silk piece-goods	—	—	—	—		5	13	14		—
XXV.	Spices	1	2	36	31	123	233	197	362	213	224
XXVI.	Sugar	70	23	1,137	334	3,592	8,211	5,784	14,037	6,117	7,554
XXVII.	Stone and lime	1,132	1,476	3,548	6,383	1,364	1,023	1,942	2,070	1,174	4,788
XXVIII.	Tea	4,416	4,400	37,963	39,880	—	11	2	20	1	2
XXIX.	Timber	4,169	7,533	8,532	15,278	1,067	2,750	1,068	3,469	1,191	675
XXX.	Tobacco	55	42	894	616	231	366	359	768	721	655
XXXI.	Umbrellas	9	4	173	65	—	—	—	—	—	—
XXXII.	Wool	—	—	—	—	74	133	208	373	1,675	1,587
XXXIII.	All other articles of merchandise	5,598	7,209	31,375	36,246	4,671	5,334	6,897	7,819	6,176	6,942
	Total	176,392	190,211	3,90,876	3,90,229	63,105	93,591	87,821	1,28,177	68,354	111,302

the STANDARD and METRE GAUGE RAILWAYS during the Year 1892, as compared with the previous Year—*concluded.*

GAUGE—*concluded.*

LINES OWNED AND WORKED BY NATIVE STATES.										FOREIGN LINE.				Classification No.
LIII.—Jo pore Bikaneer.						LIV.—Bhávnagar-Gondal-Junágarh-Porbandar.				LV.—West of India Portuguese.				
Section.		Bikaneer Section.												
Quantity.		Quantity.		Receipts.		Quantity.		Receipts.		Quantity.		Receipts.		
Previous Year	1892.	Previous Year.	1892	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	Previous Year.	1892.	
Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	Tons.	Tons.	Rs.	Rs.	
5,426	1,271	—	22	—	38	2,479	1,395	7,710	3,949	2,633	—	7,843	—	I.
965	663	1	9	8	78	20,705	27,582	1,70,259	2,04,122	19,517	6,960	73,531	25,129	II.
417	610	--	5	2	34	421	472	3,252	3,539	864	1,085	3,769	4,601	III.
7,840	17,258	8	317	58	1,387	1,465	1,708	12,015	14,786	443	547	2,417	2,738	IV.
968	1,736	1	10	4	69	72	94	875	1,116	27	31	133	161	V.
2,176	3,314	2	23	11	150	986	1,139	6,652	7,231	28	11	135	52	VI.
1,42,538	2,79,732	1,216	12,849	2,057	18,491	25,364	39,661	1,00,136	1,54,955	33,140	8,334	1,04,809	25,442	VII.
1,779	2,280	1	26	7	154	315	632	2,674	5,425	21	17	74	64	VIII.
—	—	—	—	—	—	27	22	197	151	—	—	—	—	IX.
4,656	10,937	1	133	4	629	1,023	1,302	5,233	6,384	11	3	42	13	X.
—	—	—	—	—	—	13	18	95	133	—	—	—	—	XI.
578	616	1	10	5	60	44	40	398	483	—	—	—	—	XII.
218	236	—	3	2	19	57	74	712	718	372	403	1,444	1,528	XIII.
6,928	14,533	8	293	40	1,668	2,726	2,394	18,863	16,676	1,154	1,263	4,402	4,862	XIV.
71	167	1	3	7	23	—	—	—	—	—	—	—	—	XIV. (A.)
2,297	2,069	9	53	45	250	3,165	3,759	16,655	20,746	4,628	6,310	13,501	18,454	XV.
3,762	7,862	20	259	27	891	7,600	9,025	25,967	35,174	11,158	6,586	36,545	21,429	XVI.
699	886	—	16	—	131	15	3	323	80	—	—	—	—	XVII.
—	—	—	—	—	—	75	82	705	751	—	—	—	—	XVIII.
11,607	23,062	32	599	165	3,080	8,808	7,994	53,277	45,322	21	10	81	42	XIX.
—	—	—	—	—	—	—	1,455	—	5,127	—	—	—	—	XX.
38,114	49,675	—	26	—	68	4,714	4,483	8,884	8,297	14,576	20,171	37,950	50,870	XXI.
471	847	—	26	—	92	21	17	213	160	7	—	27	—	XXII.
—	—	—	—	—	—	2	1	49	30	1	2	6	15	XXIII.
1	2	—	—	—	1	2	2	31	38	—	—	—	—	XXIV.
1,685	2,659	1	56	7	300	216	282	1,545	2,197	170	386	764	1,812	XXV.
42,307	70,632	13	723	66	3,676	6,955	6,682	33,607	33,151	412	599	1,421	2,201	XXVI.
2,360	7,091	10	2,913	36	4,092	18,143	23,817	16,300	15,332	2,435	63	985	9	XXVII.
8	19	—	—	—	1	3	6	36	61	11	2	41	13	XXVIII.
4,507	7,115	—	198	—	1,059	11,070	11,800	61,106	65,679	364	590	1,102	1,661	XXIX.
5,144	6,744	2	67	9	424	620	639	4,229	4,312	463	199	1,635	699	XXX.
—	—	—	—	—	—	10	17	117	144	—	—	—	—	XXXI.
11,794	17,156	4	126	26	843	294	347	1,551	2,104	26	35	142	171	XXXII.
23,423	41,425	26	795	172	3,261	7,394	5,132	36,054	35,482	13,561	16,154	39,640	50,501	XXXIII.
3,22,739	5,60,597	1,357	19,560	2,758	40,969	124,804	152,076	5,89,720	6,94,360	106,043	69,761	3,32,439	2,12,467	Total.

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EAST INDIA AND BURMAH (RAILWAY CONCESSIONS).

RETURN to an Address of the Honourable The House of Commons, dated 10 November 1893;—*for*,

"COPY of RESOLUTION issued by the Government of India, stating the Conditions under which Concessions are given to Companies seeking to construct Railways in *India* and *Burmah*."

India Office,
20 November 1893.

ARTHUR GODLEY
Under Secretary of State.

(*Sir James Kitson.*)

Ordered, by The House of Commons, *to be Printed*,
28 *November* 1893.

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COPY of RESOLUTION issued by the Government of India, stating the Conditions under which Concessions are given to Companies seeking to construct Railways in *India* and *Burmah*.

GOVERNMENT OF INDIA. (PUBLIC WORKS DEPARTMENT)

RAILWAY CONSTRUCTION.

No. 924—R. C.

Simla, the 15 September 1893.

TERMS on which the Government of India are prepared to consider offers for the construction, by the agency of private companies, of branch lines or extensions of existing railways, to be worked, when constructed, by the main-line administrations.

Read—

Government of India Circular Resolution No. 1366—R. C., dated 30th December 1887.

OBSERVATIONS.—His Excellency the Governor General in Council has had under consideration the question of the extension of railways in India, and has determined to provide additional encouragement for the investment of private capital in the construction of branch lines and extension of existing railways. It has been resolved accordingly to revise the concessions previously offered to persons willing to embark upon such undertakings, and to publish for general information the terms and conditions on which projects will be entertained.

2. The concessions offered are —

(1.) The free use of land.

(2.) The provision of rolling stock and the maintenance and working of the new lines at favourable rates by the main-line administrations.

(3.) The free use of surveys, &c., made at State expense.

(4.) The carriage of stores and materials over State lines at favourable rates.

(5.) The grant of a limited rebate from the main-line earnings towards ensuring the proprietors of the new lines a dividend of 4 per cent. per annum on the approved capital expenditure.

3. In addition to the above, if it can be legally arranged, authority will be given to charge to the capital account of the branch railway during construction and until the close of the half year next following the half year in which the branch railway may be fully opened for traffic such sum as, together with any net receipts from working, will suffice to pay interest at the rate of 4 per cent. per annum on the paid-up capital. The payment of interest out of capital as a part of the constitution of a company cannot, however, at present be recognised except under parliamentary sanction. The question of applying to Parliament for power to enable the Secretary of State for India in Council to recognise such payments in respect to Indian undertakings is under consideration.

4. It is not the intention of the Government of India to grant in every case the maximum concessions mentioned in this Resolution. Each project presented will be separately examined, and will be treated on its merits. No concession will be given for any project unless it is shown to possess reasonable prospects of financial success. His Excellency the Governor General in Council deems it essential to insist in all cases in view of the extent to which the new lines will be subsidised at the cost of State revenues, and in order to secure a proper return for that expenditure, that the new lines shall be worked as if they were part and parcel of the main-line undertakings, and in a manner that will give the public the benefit of cheap transport over them, and at the same time attract new traffic to the main lines. For that purpose ultimate control over the rates and fares charged for the carriage over the new lines of passengers and goods will be retained in the hands of the Government.

5. The Government of India are prepared to undertake the construction by its Department of Public Works of branch lines or extensions of existing railways on behalf of persons who may have provided the necessary capital.

6. Applications for concessions to construct branch lines or extensions under the terms of this Resolution should be submitted in the form prescribed by Memorandum (A.), hereto attached to the address of the Secretary to Government of India, Public Works Department.

RESOLUTION.—Proposals for the construction of branch lines or extensions of existing railways made by persons who satisfy the Government that they are in a position to command substantial financial support will be considered on the undermentioned terms and conditions, viz.:

(1.) The proposed railway (hereinafter called "the Branch Railway") must be built in accordance with the fixed and moving dimensions for the time being prescribed by the Governor General in Council, and on plans and estimates that have been approved by that authority.

(2.) The extent and details of the concessions to be granted in each case will be settled by agreement.

Lines to be connected with State Railways.

The following terms will apply to projects for the construction of branch railways to be connected with State railways:—

(3.) Access will be given, on application and free of charge, to all information, plans, or estimates in the possession of Government that relate to railways whose construction the Government is prepared to entrust to companies; but no responsibility will be accepted by Government for the accuracy of any information, plan, or estimate thus made available.

(4.) The use of such land as is necessary, in the opinion of the Government of India, for the construction of the branch railway and for the stations, station yards, offices, warehouses, houses for employés, conveniences, and works necessary or proper for the purposes of the railway, as well as for quarrying, ballast, brick fields, and kindred purposes, will be provided by Government free of charge.

(5.) The branch railway will be maintained and worked by the main line administration during the full currency of the contract to be entered into for the purpose at a fixed ratio of expenses to earnings in each half-year. The ratio will, when the branch railway is of the same gauge as that of the working railway, usually be that obtaining on the whole system, including the branch railway, and will not ordinarily exceed 50 per cent. of the gross earnings of the branch from all sources, and will be inclusive of charges for the use of the main line rolling stock. Charges for Home Board direction of the branch railway will be excluded from the arrangement, and will have to be defrayed out of the share of the earnings pertaining to the branch railway.

(6.) Railway

(6.) Railway materials for the branch railway will be carried over State lines at the special rates prescribed for such materials belonging to State railways.

(7.) A return will be made to the branch line by the main line of such a sum from the traffic interchanged with it as shall out of the gross earnings of the main line, together with the branch company's share of branch earnings, be sufficient to give the branch company a dividend of 4 per cent. per annum on the actual expenditure charged in the capital account of the branch railway company as entered in the company's books in India; provided always that the return so made to the branch company shall in no case exceed 10 per cent. of the gross earnings of the main line from traffic interchanged between the main and branch lines. This rebate will be granted from the first earning of revenue by the branch line, such payment being calculated at the close of the "calendar" year, payments on account, however, subject to adjustment, being permissible at the close of the first half of each year.

(8.) Funds for the execution of new works—properly chargeable to capital—found necessary after the branch railway has been opened to traffic shall be provided by the branch railway company. Such works and their cost must be agreed upon between the branch railway company and the main-line administration before they are put in hand. In the event of any difference of opinion arising between the branch line and the main-line administration as to the necessity for and the cost of any new work, the matter will be referred to the Director General of Railways as arbitrator, and his decision shall be final.

(9.) Rates and fares upon the branch railway shall be within the limits of the schedule of maximum and minimum rates that may be from time to time authorized by Government for the main line, and shall be controlled by the main-line administration. Ordinarily the rates and fares charged on the branch railway shall be not more than the highest nor less than the lowest mileage rates charged for the time being for similar traffic on the main line. Deviations outside of these mileage rate limits will not be permissible except with the special sanction of Government in each case.

(10.) Government will have the right on giving twelve months' notice to purchase the branch railway either—

(i) at the expiration of 21 years from the date of opening to traffic of the branch railway, and thereafter at successive intervals of 10 years, at 25 years' purchase, based on the average net earnings of the branch for the five years immediately preceding the purchase, provided that the price shall not in any case exceed the total capital expenditure by more than 20 per cent., and shall not be less than the capital expenditure; or

(ii) at the expiration of 50 years from the date of opening to traffic of the branch railway on payment of the actual capital expenditure.

(11.) Electric telegraphs and telegraphic appliances will be supplied and maintained by the Government of India; the charges for rent, maintenance, and inspection of telegraphic works and appliances will be included in the working expenses. Free passes shall be granted over the branch railway for persons employed by the Government of India on the construction, maintenance, working, and inspection of the telegraphs.

(12.) The rates and arrangements in force on State railways in the matter of services rendered to the Postal Department, to the Military, Police, and other Departments of the State, and to high Government officials shall be applicable to the branch railway.

(13.) The general character of the supervision and control that will be exercised by the Government of India over the branch railway, apart from the provisions of the Railway Acts and the preceding provisions of this Resolution, is indicated in the following paragraphs:

(i) The route of the line and the situation of the stations, and other similar details, will be determined by the Government of India.

The line, while under construction, shall be inspected when and so often as an Inspecting Officer appointed for that purpose by the Government of India shall consider desirable with a view to ensure the construction of the line up to the standard agreed on.

(ii) The branch railway company, if required, shall keep capital accounts and statistics in forms approved by the Secretary of State, and shall render, free of cost, all accounts and statistics required by Government. The accounts and books will be subject to audit on behalf of Government.

(iii) No capital expenditure by the branch railway company will be allowed as between the Secretary of State and the company unless the prior sanction of the Secretary of State has been obtained.

(iv) The company shall have no power to increase its share or stock capital without the sanction of the Secretary of State, or to borrow money except within a fixed limit and on specified conditions.

Lines to be connected with Railways belonging to, or worked by, Guaranteed or Assisted Companies.

As regards branch railways connecting with railways belonging or leased to Guaranteee or Assisted Companies :

(14.) Land necessary, in the opinion of the Government of India, for the purposes of the railway will be provided by Government free of charge as indicated in para. (4) above.

(15.) The terms under which the branch railway will be maintained and worked by the main-line administration will be subject in each case to agreement between the main line and branch line companies and to the approval of Government. The Government will endeavour to obtain for the branch railway company terms approximating to those that would be granted under the terms of this Resolution if the branch railway were connected with a State railway.

(16.) Other relevant concessions and stipulations contemplated by this Resolution in the case of branch railways connecting with State railways will be applied.

Alternative Terms and Surveys.

2. The Government of India will be prepared to consider proposals for working branch lines on terms other than the above which may be put forward by promoters.

3. If, after consideration of the question on its merits, it be decided that the gauge of any branch line shall be different from that of the main line, the question of the ratio of expenses to earnings at which the branch shall be worked will be subject to arrangement in each case, but in such cases the branch line must be fully supplied with necessary rolling stock and workshops by the branch railway company.

4. When application is made for permission to construct a branch line which the Government is inclined to entrust to a Company on a route which has not been surveyed, the survey will, if so desired, be carried out by the Public Works Department of the Government of India on the applicants undertaking to pay the cost of such survey and depositing the estimated amount thereof on the understanding that, if permission is eventually given for the construction of the line, the actual cost of the survey may be included in the capital cost of the undertaking.

Applications for permission to carry out surveys for the construction of branch lines should be submitted to the address of the Secretary to Government of India, Public Works Department, in the form prescribed by Memorandum (B.) hereto attached.

ORDER.—Ordered, that this Resolution be communicated to Local Governments and Administrations and to the officers marginally noted for information, and to the Department of Finance and Commerce.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burmah, and Assam.
The Residents at Hyderabad and in Mysore.
The Agents to the Governor General in Central India, Rajputana, and Baluchistan.
The Accountant General. Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, Central Division, and Assam.

Also, that it be published in the "Gazette of India" for general information.

F. L. O. Callaghan,
Secretary to the Government of India.

Documents accompanying.

Memorandum for the guidance of persons or syndicates desirous of submitting proposals for the construction of railways in India, with appendices, referred to in paragraph 6.

ENCLOSURE No. 1 (with Annexures) to Government of India Resolution No. 924—R. C. of 1893.

MEMORANDUM (A.)

For the Guidance of Persons or Syndicates desirous of submitting Proposals for the construction of Railways in India.

1. All applications for leave to construct a railway in any part of British India are to be addressed to the Secretary to the Government of India, Public Works Department.

2. All such applications shall be printed, and shall be drawn up, as far as may be, in Form (A.) attached hereto, and shall specify—

(*a*) The company, person, or syndicate by whom the application is preferred; the proposed amount of capital, the number of shares, and the amount of each share;

(*b*) All the termini, together with the names of all the principal towns from, through, into, or near which the railway is intended to be constructed, as well as the names of each civil division and district to be traversed by the proposed alignment;

(*c*) The length, so far as known, of the proposed railway;

(*d*) The gauge, the weight of rails, &c.

(*e*) The motive power to be employed;

(*f*) The maximum tolls, rates, and fares proposed to be charged on the projected railway;

(*g*) The proposals for working the railway when constructed; and if any agreement is under contemplation, or has been provisionally arranged with any existing railway administration under which the proposed line, when constructed, is to be leased out for working by such railway administration, and the exact nature and terms of such agreement;

(*h*) Any further information that may be required to enable Government to thoroughly understand the scope of the proposals.

3. Every such application shall be accompanied by a map to a scale of one mile to one inch, with the line of the proposed railway delineated thereon, so as to show its general course and direction, and also by an estimate as correct as may be of the works proposed to be authorised.

 4. When

4. When the applicants draw up their own detailed plans and estimates, these documents are invariably to be prepared in strict accordance with the rules for the preparation of railway projects issued under the authority of the Government of India, of which copies may be obtained on payment from the Superintendent of Government Printing, Calcutta.

5. List of all routes in British India along which new lines of railway have at any time been proposed, and which have for railway purposes been either reconnoitred or surveyed, may be had on application to the Superintendent of Government Printing, Calcutta, on payment of a fee of 5 rupees.

6. Upon written application to the Director General of Railways, permission will also be accorded to inspect at all reasonable hours the detailed plans, sections, and estimates at the disposal of Government in regard to any particular route already surveyed, provided that they relate to railways the construction of which the Government is prepared to entrust to companies; and copies of such plans, sections, and estimates will be furnished on payment of the cost of copying.

7. But in regard to all such information, statistics, plans, sections, or estimates which may be furnished, it is to be recognised that the information thus offered to any person interested in the matter is simply the best information of the kind at the disposal of Government, and that Government cannot accept any responsibility whatever in regard to the accuracy of any of the documents.

Form A.

To accompany all Applications for leave to construct Railways to any part of British India.

	Nature of Particulars to be specified.	Particulars.
1	The name of the Company, person, or persons, by whom the application is preferred; the proposed amount of capital, the number of shares, and the amount of each share.	
2	The termini, together with the names of all the principal towns from, in, through, or into, or near which the railway is intended to be constructed.	Reference to an Appendix (*vide* Appendix A.) may be here given if necessary.
3	The length, as far as known, of the proposed railway.	
4	The gauge proposed and weight of rails, &c.	..
5	The motive power to be employed.	
6	The maximum tolls, rates, and fares, intended to be charged on the proposed railway.	Reference to an Appendix (*vide* Appendix B.) may be here given if necessary.
7	Details of any agreement which may have been provisionally arranged, or which it is desired to enter into, under which the proposed line, when constructed, is to be leased out for working to any existing Railway Administration.	Reference to an Appendix (*vide* Appendix C.) may be here given if necessary.
8	Any further information that may be required to enable the Government of India to thoroughly understand the scope of the proposals.	

Appendix A.

Alignment of proposed Railway.

Termini of main line of proposed railway_____and_____

Branches—(1) From_____on the main line to_____.

(2) From_____on the main line to_____.

Principal towns and districts or provinces through which the projected railway will pass:—

	Towns.	Districts or Provinces.
Main line - - -		
Branch No. 1 - - -		
Branch No. 2 - - -		

Appendix B.

Schedule of Maximum and Minimum Rates and Fares intended to be charged on the proposed Railway.

	Maximum. Pies per Mile.	Minimum. Pies per Mile.
Passenger Fares:		
1st class		
2nd „		
Intermediate class		
3rd, or lowest class		
	Maximum. Pies per Maund per Mile.	**Minimum. Pies per Maund per Mile.**
Luggage		
	Maximum. Pies per Mile.	**Minimum. Pies per Mile.**
Carriages:		
Single carriages		
	Maximum. Pies per Truck.	**Minimum. Pies per Truck.**
Two or more carriages on one truck		
	Maximum. Pies per Mile.	**Minimum. Pies per Mile.**
Horses:		
Single horse		
	Maximum. Pies per 50 Miles, or Portion thereof.	**Minimum. Pies per 50 Miles, or portion thereof.**
Dogs:		
Each		
	First 100 Miles. *Annas.*	**Every additional 100 Miles. *Annas.***
Parcels:		
Not exceeding 5 seers, or 1 cubic foot		
„ „ 10 „ 2 cubic feet		
„ „ 20 „ 4 „		
„ „ 30 „ 6 „		
„ „ 40 „ 8 „		
For every additional 10 seers, or 2 cubic feet, or portion of 10 seers, or 2 cubic feet		
	Maximum. Pies per Maund per Mile.	**Minimum. Pies per Maund per Mile.**
Goods Rates:		
5th class		
4th „		
3rd „		
2nd „		
1st „		
Coal, edible grain, and other low-priced staples to be carried at special rates		

Appendix C.

Working of Proposed Railway.

No agreement has yet been arranged with any existing Railway Administration under which the projected railway is to be worked, but, when completed, it is proposed to offer the working to the _____ Railway Company on the following terms :—

(i) _____

(ii) _____

(iii), &c. _____

Appendix C.—Working of Proposed Railway—*continued.*

Or

It has been provisionally arranged with the _____ Railway Company to work the projected railway, when completed, on the following terms :—

(i) _____

(ii) _____

(iii), &c. _____

ENCLOSURE No. 2 to Government of India Resolution No. 924 R C. of 1893.

MEMORANDUM B.

For the guidance of Persons or Syndicates desirous of obtaining authority to carry out Surveys for Lines of Railway in India.

1. ALL applications for leave to survey proposed railway routes in any part of British India are to be addressed to the Secretary to the Government of India, Public Works Department.

2. All such applications shall specify—

(*a*) The company, person, or syndicate by whom the application is preferred;

(*b*) All the termini, together with the names of all the principal towns from, through, into, or near which the survey is intended to be carried, as well as the names of each civil division and district to be traversed by the proposed alignment;

(*c*) The length, so far as known, of the proposed railway;

(*d*) The gauge and the motive power to be employed;

(*e*) The intentions of the applicants as to the working of the railway when constructed. If it is intended that the working shall be leased to any existing railway administration, the nature of the contemplated agreement shall be specified.

3. Every such application shall be accompanied by a map to a scale of one mile to one inch, with the line of the proposed survey delineated thereon, so as to show its general course and direction.

4. If the detailed plans and estimates are submitted to Government, these documents are invariably to be prepared in strict accordance with the rules for the preparation of railway projects issued under the authority of the Government of India, of which copies may be obtained on payment from the Superintendent of Government Printing, Calcutta.

5. List of all routes in the British India along which new lines of railway have at any time been proposed, and which have for railway purposes been either reconnoitred or surveyed, may be had on application to the Superintendent of Government Printing, Calcutta, on payment of a fee of Rs. 5.

6. Upon written application to the Director General of Railways, permission will also be accorded to inspect at all reasonable hours the detailed plans, sections, and estimates at the disposal of Government in regard to any particular route already surveyed, provided that they relate to railways the construction of which the Government is prepared to entrust to companies; and copies of such plans, sections, and estimates will be furnished on payment of the cost of copying.

7. But in regard to all such information, statistics, plans, sections, or estimates which may be furnished, it is to be recognised that the information thus offered to any person interested in the matter is simply the best information of the kind at the disposal of Government, and that Government cannot accept any responsibility whatever in regard to the accuracy of any of the documents.

EAST INDIA AND BURMAH (RAILWAY CONCESSIONS).

COPY of RESOLUTION issued by the Government of India stating the Conditions under which Concessions are given to Companies seeking to construct Railways in *India* and *Burmah*.

(*Sir James Kitson.*)

Ordered, by The House of Commons, *to be Printed*, 28 *November* 1893.

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EAST INDIA (RELIGIOUS DISTURBANCES).

RETURN to an Address of the Honourable The House of Commons, dated 5 March 1894;—*for*,

"COPIES or EXTRACTS of REPORTS relating to the recent CONFLICTS between HINDUS and MUHAMMEDANS in *India*, and particularly to the Causes which led to them."

India Office,
5 March 1894.

A. GODLEY,
Under Secretary of State.

(*Mr. George Russell.*)

Ordered, by The House of Commons, *to be Printed*,
5 *March* 1894.

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538.

COPIES or EXTRACTS of REPORTS relating to the recent CONFLICTS between HINDUS and MUHAMMADANS in *India*, and particularly to the Causes which led to them.

— No. 1. —

LETTER from the Government of India to the Secretary of State, No. 31 ; dated 25 July 1893.—(Received 15 August 1893.)

IN continuation of his Excellency the Viceroy's telegram, No. 914, dated the 27th ultimo, we have the honour to forward, for your Lordship's information, a copy of the papers detailed in the annexed list, containing reports on the riots which have recently occurred between Muhammadans and Hindus in Rangoon on the occasion of the 'Id festival.

Enclosure 1, in No. 1.

From E. S. Symes, Esq., C.I.E., Chief Secretary to the Chief Commissioner of Burma, to the Secretary to the Government of India, Home Department, No. 787; dated Rangoon, 27 June 1893.

IN continuation of my telegrams No. 29 S. and No. 30 S., dated 25th instant, I am directed to submit copies of two letters, dated 25th and 27th instant, from the Commissioner of Pegu, giving some account of the recent riots in Rangoon, and to say that further particulars will be furnished by next mail.

Enclosure 2, in No. 1.

From H. Thirkell White, Esq., C.I.E., Commissioner of the Pegu Division, to the Chief Secretary to the Chief Commissioner of Burma; dated Rangoon, 25 June 1893.

I HAVE the honour to report the occurrence of a serious riot in Rangoon this morning. The circumstances are briefly as follows. On the application of some Hindu members of the community, the District Magistrate of Rangoon issued an order forbidding the slaughter of cattle in 29th Street between certain limits. The object of this order was to prevent the slaughter of a cow on the occasion of the Bakrid festival in the immediate vicinity of a Hindu Temple in 29th Street. On Friday, the 23rd instant, a riot occurred, apparently occasioned by bad feeling on the part of the Muhammadans on account of the issue of this order. This disturbance was suppressed without much difficulty, and on Saturday the leading members of the Hindu and Muhammadan communities were appointed special constables, and the necessity of keeping their followers from creating a disturbance was impressed on them. At the same time a force of 50 military police on foot and 20 mounted military police with 50 civil Indian police was told off to keep order in the neighbourhood of 29th Street and Mogul-street, in which, at its junction with Dalhousie-street, is the principal Muhammadan mosque in Rangoon. It was apprehended that the Muhammadans might try to force their way into 29th Street for the purpose of sacrificing a cow in the vicinity of the Hindu Temple. This morning the military police force was increased, and it was hoped that the knowledge of the preparations which had been made would suffice to prevent a disturbance.

2. The Deputy Commissioner and myself were on the spot soon after six o'clock this morning, and though there was a considerable gathering in the mosque and numbers of people in the streets, there were no signs of disorder till about eight o'clock, when stones, bottles, and sticks began to be thrown at the police who were on duty in Mogul-street and the neighbouring streets. The missiles were thrown from the mosque, from the tops of houses, and by crowds collected in the roads. As it soon became evident that there was a preconcerted plan to overpower the police, the Deputy Commissioner, with my concurrence, sent for a company of the Norfolk Regiment, which the General Officer Commanding the District was asked yesterday to have in readiness in case they should be required. In the meantime the military police endeavoured to clear the streets and as far as possible to quell the disturbance. They were, however, roughly handled, and several of them were wounded by missiles. It is said that shots were fired from the mosque and from one or two houses. But of this I have at present no authentic information. By degrees the mob became so thick and violent that it repulsed the charge of the military police, and advanced, throwing stones and sticks, towards the police who were holding the head of 29th Street. In the absence of the Deputy Commissioner, who was not at the moment on the spot, endeavouring, I understand, to force his way up Mogul-street, where he received a severe wound on the head from a stone thrown either from the mosque or from a house, I then ordered Captain MacMullen, the senior officer of the military police, who was present, to use such force as might be necessary to quell the disturbance and repulse the rioters. I ordered him to fire with blank cartridge first. But this had no effect. He then gave the order to fire with ball cartridge, and this was done, with the result that several of the mob were killed. After this the mob fled, and the disturbance practically ceased. It is quite certain that had not the military police fired, the mob would have borne them down by sheer weight of numbers. The action of the police was taken in self-defence and with my entire approval; and though I deeply regret the loss of life which has occurred, I am convinced that under the circumstances it was inevitable, and that nothing but their action in firing on the mob prevented a serious disaster, which must have been followed by a fight between the Muhammadans and the Hindus, who were in considerable numbers in 29th Street. The results of such a fight must have been far more serious than anything that has yet happened. I have not yet had a report of the number of persons killed, but it has been variously stated between 12 and 18.

3. At present the vicinity of 29th Street and Mogul-street is being guarded by two companies of the Norfolk Regiment. I trust there will be no recurrence of disorder.

4. I take the opportunity of saying that the Deputy Commissioner has acted throughout in consultation with me and with my full approval. He has shown the greatest personal zeal in his endeavours to preserve order, and, as I have already stated, was himself wounded in the course of the riot. I am of opinion that, in the existing state of feeling between the Hindus and Muhammadans, it is probable that nothing would have prevented a riot, and that nothing but the exercise of force would have quelled it.

5. I will submit the Deputy Commissioner's report of the affair as soon as I receive it. In the meantime I think it right to submit this preliminary account in order that the Chief Commissioner may be in possession of the main facts of the case.

Enclosure 3, in No. 1.

From H. Thirkell White, Esq., C.I.E., Commissioner of the Pegu Division, to the Chief Secretary to the Chief Commissioner of Burma; dated 27 June 1893.

In continuation of my letter dated the 25th June 1893, I have the honour to submit a brief account of the course of events in Rangoon since the morning of that date.

2. The presence of two companies of the Norfolk Regiment during the remainder of Sunday and up to Monday morning kept order in the neighbourhood of

of Mogul-street and 29th Street, the centre of the disturbance. In other parts of the town there have been isolated disturbances, not of a serious nature, and instances of attacks on individual Hindus by small bodies of Muhammadans have been unofficially reported. I have received no official report of the circumstances of these attacks, but wounded Hindus have been admitted into hospital. One company of the Norfolk Regiment was withdrawn yesterday (Monday) morning, its place being taken by a company of military police. A picket of military police has been posted near the railway station at Phayre-street and another at Pazundaung. The town is constantly patrolled day and night by parties of military police. As far as possible, Muhammadan military police are mixed with the Sikhs; but at present few Muhammadans are available. Since Sunday morning no collision between the police and any section of the people has come to my knowledge. I think that the present arrangements should suffice to maintain order, and that the excitement among the Muhammadans will gradually subside. For the present, it is not proposed to make any change in the existing arrangements.

P.S.—The number of persons killed by the military police in the encounter of Sunday morning was 15, and nine more were wounded. Of the military police two were dangerously, three severely wounded, and 102 more or less slightly hurt.

Enclosure 4, in No. 1.

From E. S. Symes, Esq., C.I.E., Chief Secretary to the Chief Commissioner, to the Secretary to the Government of India, Home Department; dated Rangoon, 30 June 1893.

In continuation of my letter No. 787, dated the 27th instant, I am now directed to submit a copy of letter No. 485, dated the 29th instant, from the Commissioner of Pegu, with the enclosed reports by the District Magistrate, Rangoon, the Deputy Inspector General of Military Police, and the District Superintendent of Police, Rangoon, on the subject of the recent riots.

2. While greatly regretting the loss of life which has occurred, the Chief Commissioner is of opinion that no blame can be attached to the local authorities in connection with the matter. On the contrary, Mr. Fleming, the district magistrate, appears to have acted throughout with good judgment, and there is every reason to suppose that if he had refused to issue the order forbidding the slaughter of a cow in the premises immediately opposite the Hindu Temple, the riot might have attained to even more serious dimensions.

3. There can be no doubt whatever that the Commissioner was fully justified in authorising the military police to fire upon the mob, who were on the point of overpowering them, and the Chief Commissioner is of opinion that much credit is due both to the officers and to the men of the police for the thorough discipline that was maintained and for the forbearance exhibited by them towards the mob under most trying circumstances.

4. The town is at present quiet. The local police have been strengthened by two companies (one Sikh and one Muhammadan company) from the Reserve Battalion of the Upper Burma Military Police, who will be kept in Rangoon at least until after the Mohurram festival. The British troops who have been on duty in Mogul-street since Sunday will return to barracks to-morrow.

5. A deputation, consisting of 10 of the principal Muhammadan merchants of Rangoon, waited upon the Chief Commissioner yesterday. These gentlemen entered into a formal undertaking that no attempt shall again be made to slaughter cattle in the premises facing the Hindu Temple, and Yacoobji Duda, the lessee of these premises, has formally acquiesced in this undertaking. He will remove to another quarter, and the premises at present occupied by him will probably be leased to a Hindu. The Muhammadan gentlemen further undertook to use all their influence to prevent any further disturbances.

 6. A deputation

6. A deputation of leading Hindus waited upon the Chief Commissioner this morning and asked for some further concessions regarding which the Muhammadans will now be consulted. They undertook for their part to do all in their power to prevent any future breach of the peace on the part of the Hindus.

7. The Chief Commissioner trusts that there will be no further disturbances. At the same time every precaution will be taken, especially during the forthcoming Mohurram and Dusserah festivals, for the due maintenance of order, and any attempt at rioting will be rigorously repressed.

Enclosure 5, in No. 1.

From H. Thirkell White, Esq., C.I.E., Commissioner of the Pegu Division, to the Chief Commissioner, Burma, No. 485; dated the 29th June 1893.

IN continuation of my letter dated the 27th June 1893, I have the honour to submit for the Chief Commissioner's information a copy of a report,* with annexures, from the Deputy Commissioner of the Rangoon Town District, on the subject of the recent riot in the Town of Rangoon.

*No. 219, dated 28th June 1893.

2. Mr. Fleming's report is a careful and exhaustive account of the circumstances which led to the riot on the morning of the 25th June and of the occurrences of that day. I have nothing to add to Mr. Fleming's report and to what I have already written on the subject from my own knowledge. I am of opinion that the action taken by the Deputy Commissioner was judicious and the best that could have been taken under the circumstances to prevent disturbance of the peace. I have already expressed my appreciation of Mr. Fleming's own services on this occasion. I concur with the Deputy Commissioner in his commendation of the military and civil police officers who were engaged in the attempt to maintain order and who since the suppression of the riot have been unceasing in their efforts to prevent any fresh outbreak. I also concur with the Deputy Commissioner in his acknowledgment of the assistance rendered by the military authorities and by the officers in charge of the troops which were posted in the town.

3. I have reason to believe that the excitement in the town has to a great extent subsided and that the people have returned to their ordinary occupations. It will, however, be necessary for the present not to relax the precautions which have been taken. Pickets of military police are still posted in various parts of the town and frequent patrols are sent out. Half a company of the Norfolk Regiment is kept in reserve in Mogul-street. It is hoped that it may be withdrawn by the end of this week.

Enclosure 6, in No. 1.

From A. S. Fleming, Esq., Deputy Commissioner, Rangoon Town, to the Commissioner of the Pegu Division, No. 219; dated the 28th June 1893.

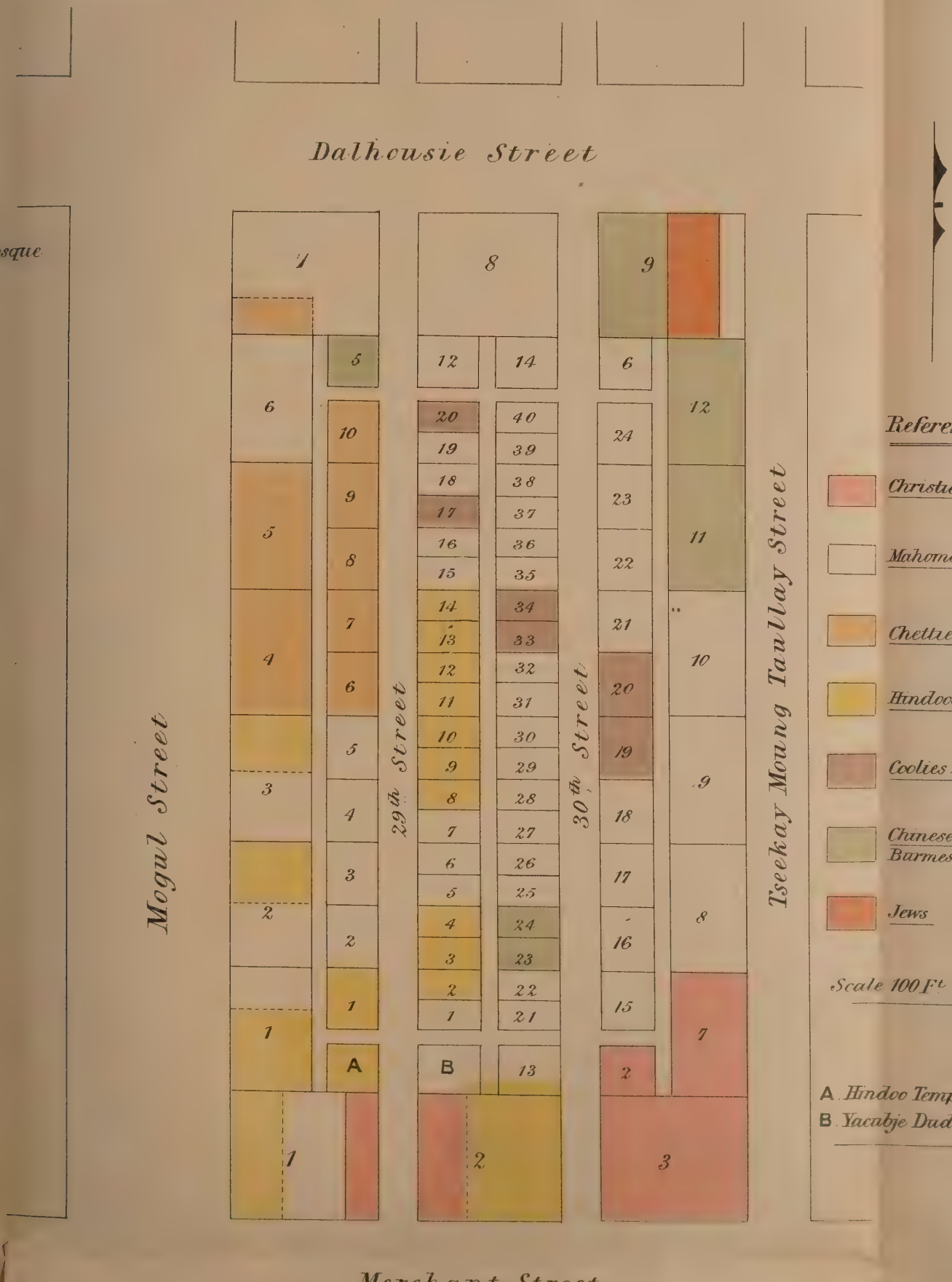
I HAVE the honour to submit for your information a map showing the locality of the recent riots in Rangoon and to report the circumstances which led to them and the means adopted for their suppression.

2. When I assumed charge of the Rangoon Town District on the 12th June I was warned by my predecessor that on the occasion of the Bakra 'Id there would probably be a riot on the part of the Hindus if the slaughter of cows was permitted in the vicinity of the Hindu Temple in 29th Street marked A. on the map. The houses of Hindus in this street are coloured yellow and those of Muhammadans are uncoloured. On the occasion of the Bakra 'Id in 1892, which took place on the 5th July, a cow was sacrificed in the premises of Yacoobji Duda, whose house (marked B.) is situated exactly opposite the Hindu Temple. The street is 25 feet wide. On the 5th July the Hindus raised objections

To face page

PLAN
OF WESTERN HALF OF BLOCK Nº (A) RANGOON TOWN

Enclosure 7 in Nº 1



objections to the slaughter of cows in the vicinity of their temple and my predecessor after inquiry passed an order on the 8th July forbidding the slaughter of cows within 200 yards of the temple. A copy of this order is attached. Yacoobji Duda appealed against this order to the recorder, who ruled that he had no jurisdiction to interfere and further remarked that he considered the order a proper one and would not have interfered if he could. A copy of his order is also attached. The matter was then carried to the Chief Commissioner, who also recorded his approval of the order and directed an inquiry to be held with a view to laying down some definite rule for future guidance. In the course of this inquiry hopes were entertained that an amicable arrangement might be made between the contending factions. The leading Muhammadans and Hindus held meetings and discussed the question, but it was found impossible to come to any agreement. The reasonable men of both religions are ready to admit the undesirability of insisting on the points for which they contend, but they plead inability to persuade the more fanatical and ignorant of their co-religionists to see the desirability of forbearance. As no agreement could be arranged the Chief Commissioner ordered that the only course was to issue a similar order this year if it appeared that there was reasonable ground for annoyance to the Hindus, or that the order was necessary to prevent a riot or affray. Shortly after my assumption of charge one of the leading Muhammadans, Ismail Ibrahim Munnee, came to me and inquired whether cow killing would be allowed. The Hindus, of whom the leading man is Nitram Bux, also came and petitioned for an order similar to that issued last year. I arranged to visit the place, and after hearing both parties I passed the following order, which sufficiently explains the reasons for it.

"In the Court of the District Magistrate, Rangoon Town.

"The Hindu community apply for an order under section 144, Criminal Procedure Code, to retrain Mussulmans from sacrificing in the vicinity of their temple, more especially the Mussulman petitioner Yacoobji Duda, who lives opposite to it. It appears from the papers above quoted that the Hindu Temple in question was built some ten years ago, and that previous to that time the majority of the residents in the neighbourhood were Mussulmans. Since the temple was built, the Hindu community has increased in numbers and strength and is now in a majority.

"It has been the custom for the Muhammadans on the occasion of the Bakai Id to sacrifice cattle, goats, or other animals on the private premises. From the evidence it would appear that the Hindus had not noticed this fact until last year, but I understand that objections had been previously made, but had not been admitted.

"Last year the 'Id took place on the 5th July and on that day Yacoobji Duda sacrificed a bullock in his private premises. On the 7th July, Bugwan Dass, Rai Bahadur, applied for an order to prevent the repetition of this, and on the 8th July an order was issued prohibiting the slaughter of cattle within 200 yards of the Hindu Temple.

"This order was of no practical use, as it lapsed after two months, and the sacrifice only takes place once a year, and was over when the order was issued.

"Yacoobji Duda, supported by the Mussulman community, appealed to the Recorder and the Chief Commissioner, and orders were passed that a full inquiry should be made into the rights of the parties, in order that a definite rule might be laid down for future guidance. In the course of the inquiry hopes were entertained that the Hindus and Mussulmans would come to some amicable agreement, but these hopes turned out to be groundless. The 'Id will be held this year on the 25th, 26th, or 27th of June, and the Hindus again apply for an order under Section 144, Criminal Procedure Code, to forbid the sacrifice of cattle within 200 yards of the Hindu Temple.

"The Mussulmans object on the same grounds as last year.

"I have visited the place in question and am of opinion that the suggestion in the Hindus' petition that 'the place of slaughter has been deliberately chosen on account of its proximity to the Hindu Temple, and mainly for the purpose of giving deep offence to the Hindu community,' is quite unfounded.

"The Mussulmans have been in the habit for years past, as appears from the evidence recorded, of observing this sacrifice on their premises, and Yacoobji

Duda has gone to considerable trouble and expense to prevent the observance of the sacrifice giving offence to any one outside his premises. The place where the sacrifice is to be held is within a walled enclosure covered in with corrugated iron, and it is quite impossible for any one on the road or on the Hindu Temple to see what goes on inside. The place has further been connected with the drainage scheme, so that no blood can flow into the road drains as was complained of last year.

"From the evidence of Bugwan Dass it is clear that now that these precautions have been taken no reasonable objection can be taken to the sacrifice.

"It is urged, however, that there are large numbers of Hindus who are not amenable to reason, and that the fact of a cow destined for slaughter being brought past their temple, and its probable ejaculations before slaughter, are likely to excite the religious feelings of the Hindu mob. Both parties anticipate a riot if the slaughter of cattle is permitted, and the District Superintendent of Police is of opinion that he has not sufficient force to keep the Hindu mob in check if their religious feelings are aroused.

"I am of opinion that so long as the Mussulmans conduct their ceremonies in their private premises, in a manner which gives no offence to the general public, it is unreasonable of the Hindu community to take offence. At the same time I think it would be reasonable in the interests of the general public if the slaughter of cattle were prohibited in the town, except at the authorised slaughter-houses.

"Under present regulations this is permitted, and the Mussulmans are within their rights, but having consideration to the consensus of opinion that a riot will take place if their right is exercised, and that the police force is not sufficient to check it without the probability of bloodshed, I think it right to exercise the powers given me by Section 144, Criminal Procedure Code.

"The danger apprehended is that the Hindu mob will endeavour to rescue any cattle brought near their temple for slaughter. To prevent all chance of this, it will be necessary to forbid the slaughter of cattle in any of the houses in that part of 29th Street between Merchant-street and Dalhousie-street. The following order will issue to Yacoobji Duda and the Mussulman householders in 29th Street, between the above limits:—

"'Whereas it appears likely that the Hindu mob will cause riot if cattle are slaughtered in the vicinity of their temple, and whereas it appears that you have a custom of slaughtering cattle on the occasion of the Bakra 'Id, this is to direct you to abstain from bringing any cattle for the purpose of slaughter into that part of 29th Street which lies between Merchant-street and Dalhousie-street, or slaughtering them within the premises of any of the houses facing 29th Steeet, within the above limits.'"

These orders were issued on the 22nd June. On the 23rd June Messrs. Man and Grant presented a petition on behalf of Yacoobji Duda, praying for a recision of the order, and for permission to sacrifice a cow on his premises opposite the Hindu Temple. After hearing the advocates on both sides I passed the following order, which sufficiently sets out the objections raised, and my reasons for disregarding them:—

"In the Court of the District Magistrate, Rangoon Town.

"Read petition of Yacoobji Duda for the rescindment of the order forbidding him to slaughter cattle in 29th Street on the occasion of the Bakra 'Id.

"Heard Mr. Man for Petitioner.

"Read Indian Law Reports, Calcutta Series, Volume V., 1880, page 132, and notes to Cranenburgh's Criminal Procedure Code, pages 240, 241, Section 290.

"Heard also Mr. Heaton.

"Order.—Mr. Man objects to the order issued on the ground that it is an unjustifiable interference with the rights of his clients. He contends that as the Hindus are admittedly unreasonable in the objections they raise, that they should be prevented by force from interfering with his clients in the peaceful and unobjectionable observance of their religious ceremonies.

"In support he quotes a ruling of the Calcutta High Court on a somewhat similar case under the old Code, Section 518.

"That ruling distinctly lays down that an order under these sections is not bad simply because it interferes with the legal rights of individuals. The section under

under which my order was passed permits of the issue of an order to abstain from any act if such direction tends to prevent annoyance or riot.

"The question is simply one of expediency, and I am of opinion that the deprivation of the right of the 11 Mussulman householders in 29th Street to slaughter cattle, which probably not more than one or two of them would care to exercise, is by no means a serious hardship. As stated in my order, I think it would be reasonable and proper to forbid the slaughter of cattle anywhere in the town, except at the slaughter-houses, where suitable arrangements can be made. Mr. Man has contested the probability of a riot, and has suggested that the proper course would be to bind down the Hindu community to keep the peace. He has also deprecated a policy founded on the insufficiency of the police, and suggested that the police, troops, and volunteers would be sufficient to quell any riot that might happen.

"I had no apprehension that any riot might not eventually be dealt with successfully; my object and duty is to prevent the commencemnet of a riot, the quelling of which may lead to serious consequences, and also to consider in what way the public peace may most conveniently be preserved.

"I am of opinion that it would be a most difficult matter to protect cows destined for slaughter from an attempted rescue by an unreasoning and infatuated mob of Hindu fanatics, and also that there is no serious hardship in requiring the 11 Mussulman householders in 29th Street, who, I understand, are reasonable and peaceable citizens, to abstain from an act which they know well is likely to excite the religious feelings of large numbers of their fellow citizens.

"I see no reason to alter my order passed yesterday, and hope the reasonable members of both parties will do their best to explain to their more ignorant co-religionists the necessity for mutual forbearance aud consideration."

While the matter was under hearing there was considerable excitement amongst the Muhammadans, and a mob of them collected and caused a disturbance in Mogul-street and Merchant-street, in the neighbourhood of the Muhammadan Mosque and the Hindu Temple. Stones were thrown and sticks used. Mr. Wallace, Assistant Superintendent of Police, received a severe blow on the head from a stone or bottle, and it finally became necessary to call out the military police. The report of the District Superintendent of Police, which is attached, gives details of the course of the disturbance. After the suppression of the first outbreak on Friday afternoon, which appears to have been started by the Muhammadan mob while the question was still being argued in my court, order was maintained with fair success by the military and civil police, but it was anticipated that the disturbances would probably be renewed on Sunday when the 'Id ceremonies in the mosque were over.

It was hoped that as all cause for collision between the Hindus and Muhammadans had been removed, and neither party had any object to gain by rioting, good sense would have prompted the Muhammadan elders and their advisers to accept the situation, and dissuade their co-religionists from further misconduct. In view of a possible outbreak, however, it was arranged that a company of British troops should be in readiness if required, and all the available military police were warned for duty. The crowd commenced to assemble at the mosque at 4 a.m. on Sunday morning. Military police were stationed in Mogul-street, and at both ends of 29th Street, and no one not having business in 29th Street was allowed to enter it. All was quiet and orderly until nearly 8 o'clock, but large crowds hung about in the streets and refused to disperse to their homes. About 8 o'clock an alarm was raised at the southern end of Mogul-street, the origin of which has not been clearly ascertained; apparently some Chulias commenced throwing stones and other missiles at the police, and there was a sudden stampede down the street. At the same time the crowd in the vicinity of the mosque commenced throwing stones, bricks, and other missiles, and as the attack seemed to be assuming serious proportions, and it was difficult to keep the police in hand, I thought it advisable to call in the aid of the military. I accordingly went to the telephone, leaving the Commissioner of Pegu in immediate charge. On my return from the telephone, Mogul-street appeared fairly clear, but the fight was still raging in Dalhousie-street, and stones, and bricks, and other missiles were being thrown from the mosque, the adjacent houses, and the crowd in Dalhousie-street, against the police and officials. I rode up Mogul-street in company with the Chief Secretary and Mr. Heaton, and on arriving near the

mosque we were met by a shower of missiles, and forced to retire. One of the bricks thrown from the mosque struck me on the head, and our ponies and the Chief Secretary's carriage also received several missiles. Meanwhile the crowd, in spite of the charges of the military police, showed no sign of giving way, and in spite of 45 rounds of blank ammunition being fired, they continued to advance. Had they come to close quarters, the police, who were vastly out-numbered, would probably have been overpowered, and it became absolutely necessary to commence firing in earnest. Fifteen rounds of buckshot and about the same number of ball were fired into the mob, and this had a somewhat sobering effect. While the firing was going on I rode to the firing point by way of 29th Street and found that portion of Dalhousie-street where the police were posted thickly strewn with bricks and other missiles. The casualties show the rough handling to which the police were exposed, and I am of opinion that they acted with very creditable forbearance under difficult and exasperating circumstances. The firing was kept well in hand and was stopped as soon as the mob gave way. The report of the District Superintendent of Police gives the details of the effect of the firing. Fifteen of the mob were killed and nine wounded. The report of the Deputy Inspector General of Military Police is attached.

No further attempt was made by the mob, and about 9 a.m. a company of the Norfolk Regiment arrived. The bodies of the killed and wounded were removed to the General Hospital, and no further rioting has taken place in this vicinity. Later in the day a second company of the Norfolk Regiment was requisitioned to relieve the military police, many of whom had been on duty for 48 hours. On Monday morning this second company was relieved by the military police, who had been reinforced by a company brought down from Pyawbwè. This morning the European troops have been withdrawn from the streets, but 50 of them are still kept as a precautionary measure in a house in Mogul-street. The military police have been strengthened by another company from Pyawbwè and will, it is hoped, be able to keep order for the future.

Apart from the main riot in the neighbourhood of the mosque, there have been some isolated cases of disturbance and violence, but no authentic cases of serious injury have yet come to light. Vague rumours of riot and murder are current, but these, on inquiry, turn out to be the exaggerations or inventions of persons in a state of panic or of others anxious to produce that state. To remove the feeling of uneasiness the out-guards have been strengthened with military police and frequent patrols parade the town. It is hoped things will shortly resume their normal condition, but it is probable that there will be some further disturbances at the time of the Mohurrum.

Criticisms have been made as to the propriety and policy of my order, and as to the action of the authorities in using Hindu police to suppress a Muhammadan riot. It will not be out of place for me to offer the following remarks on these two points.

All parties were agreed that if the slaughtering of cows in 29th Street was permitted, the Hindu mob would object, and that it would have been necessary to use force if it was determined to enable the Muhammadans to perform their ceremony. This would undoubtedly have led to a collision between the Hindu and Muhammadan mobs, the result of which would probably have been far more serious than what occurred on Sunday. After full consideration of the case, I came to the conclusion that it would be much simpler to prevent access to 29th Street than to protect a party of Muhammadans bringing a cow into that street for slaughter. My order affected only eleven householders, and of these only one or two at the outside would have wished to slaughter cattle if the order had not been passed. Under these circumstances it is clear that all cause of riot had been removed at the insignificant cost of depriving one or two Muhammadans of the right of performing an unnecessary sacrifice.

It is clear, therefore, that the riots have arisen from the long standing animosity between the Hindus and Muhammadans, and that the only object of the latter was to protest against my legal order, which they chose to regard as a point on which their co-religionists had been bested by the Hindus.

It is probable that the actual rioters had but a vague idea of what their object was, and it is much to be regretted that the leaders of the Muhammadan community and their advisers did not point out to their co-religionists the necessity for complying with my order instead of attempting to keep open the question of its propriety, legality, or permanence.

Every

Every endeavour was used to get it reversed, and rumours were circulated and appeared in the daily papers that the Chief Commissioner actually had ordered its withdrawal In this way the Muhammadan mob were encouraged to think that an injury had been done to their religion at the instance of the Hindus, and it is to be feared that many persons who should have known better incited their more ignorant followers to insist on the rights of their co-religionists in 29th Street being exercised without restriction. Such persons must be held to be largely responsible for the consequences which ensued. It is matter for congratulation that no serious collision took place between the Hindus and Muhammadans, and that no damage was done to public or private property. With regard to the assertion that the fact of Hindu police being employed irritated the Muhammadans and excited them to riot, I would remark, in the first place, that it was necessary to employ the police who were available; in the second place, that no special measures were taken to select either Hindus or Muhammadans for duty; and in the third place, that the rioting commenced when rather more Muhammadan than Hindu police were on duty on the streets. The military police happened to be mostly Sikhs and Mahrattas, and though it is possible that in some few individual cases they may have allowed race animosity or personal irritation to carry them into unnecessary violence against persons in the riot, they on the whole behaved with remarkable forbearance. It must be remembered that the treatment the police received was not calculated to promote feelings of good-will towards the contending faction, whatever might be the religion of the parties, and further that any persons who chose to hang about in the vicinity of a riot must take the consequences of appearing to sympathise with the rioters.

With a view to the permanent settlement of the cow question and the desirability of removing all cause for doubt as to the orders which will be enforced on the subject, I would recommend that power be taken to forbid the slaughter of cattle anywhere within Municipal limits, except at the authorised slaughter-houses. I believe that there is, in the first place, no necessity for Muhammadans to sacrifice cattle at this festival, and in the second place, that if they do sacrifice them, there is no necessity for the sacrifice to take place in a private house. I regard the slaughter of cattle in a town as objectionable in itself apart from Hindu religious feeling on the subject, and if it is forbidden on this general ground, it will be impossible for the Muhammadans to regard the restriction as an injury to their religion, while it will remove once and for all the yearly recurring difficulty of dealing with probable collisions between Hindu and Muhammadan fanatics. There are in Rangoon about 58,000 Hindus and about 29,000 Muhammadans, many of whom are ready to fight on any question, however silly, which they may be told to regard as an injury to their religion, especially if it appears to have been inflicted by or for the benefit of the other religion. It is, therefore, of the highest importance that all points of possible collision should be removed if possible, and that there should be no room for doubt as to the extent to which religious rites and observances are to be allowed or restricted in the interests of the general community.

In conclusion, I would acknowledge the constant aid and support I have received from my official superiors throughout the difficulties of the past week, and the ready aid afforded by the military authorities.

I would also place on record my appreciation of the loyal and efficient work of police officers of all grades in both departments. Mr. Martin's knowledge of Rangoon and its politics have rendered his services of the highest value.

Enclosure 8, in No. 1.

COURT of the District Magistrate, Rangoon Town District; dated 8 July 1892.

Present: A. L. Hough, District Magistrate.

Criminal Miscellaneous, No. 60 of 1892.

In the matter of Sacrifice of a Bullock, in 29th Street, opposite to Hindu Temple, by Yacoobji Duda.

Read—Deposition of Bugwan Dass, *R. B.*

Order.—I sent a notice to Yacoobji Duda yesterday to attend to-day at 12 p.m., but it was not served on him. It is shown by Bugwan Dass' evidence that if the sacrifice of cattle is permitted near the Hindu Temple there is likely to be a disturbance, and that it is necessary for me to take action under Section 144 of the Criminal Procedure Code. I hereby direct Yacoobji Duda to abstain from sacrificing cattle in his premises in 29th Street, or within 200 yards of the Hindu Temple.

A. L. Hough, District Magistrate.

A copy of this order will be served personally on Yacoobji Duda in the same way as a summons is served. The process-server will attend after having served it.

8 July 1892. *A. L. Hough*, District Magistrate.

Enclosure 9, in No. 1.

In the Court of the Recorder of Rangoon, Criminal side.

Criminal Revision, No. 115 of 1892, from the Court of the District Magistrate of Rangoon.

Criminal, No. 60 of 1892.

Yacoobji Duda, Petitioner, *versus* the Queen-Empress, Respondent.

Judgment.—In this case I am asked to revise an Order of the District Magistrate directing the appellant to abstain from sacrificing cattle in his premises, in 29th Street, or within 200 yards of the Hindu Temple. The order was made upon a complaint made before the District Magistrate by Bugwan Dass, Rai Bahadur, who stated that the appellant had slaughtered a bullock in his compound, in 29th Street, opposite the Hindu Temple. Bugwan Dass said he saw the act of slaughtering, and that when it took place there were others with him, and they also saw it. He further stated that if this was continued there would be a disturbance. The Magistrate therefore issued an order under Section 144 of the Criminal Procedure Code. Now, there is one fatal objection to this application, and that is, I have no power to interfere with the order. The only powers I have for interference are those given me under Section 435, and they empower me to send for and examine the record of any proceeding before any inferior Criminal Court situate within the local limits of my jurisdiction, in order to satisfy myself as to the correctness, legality, or propriety of any finding, sentence, or order recorded or passed, and as to the regularity of any proceeding. But the last clause of that section is this: "Orders made under Sections 143 and 144, and proceedings under Section 176, are not proceedings within the meaning of this section." Therefore I have no power to send for the record or to interfere with the orders passed under Section 144. No doubt the High Courts have interfered with orders passed under this section, as appears in the case reported in I.L.R., 16 Cal., 80, and 4 C.L.R., 410, but these Courts

Courts acted under the provisions of Section 15 of the Charter, which do not apply to me. That alone is a fatal objection to this application. But I go further and say I should not interfere with the district magistrate's order in the case even if I had authority to do so, as he is the officer responsible for the peace of the town, and he has authority given to him to act rapidly on emergency to preserve the public peace. It is well known that such matters as slaughtering cows or swine have led to serious disturbances in other places, and I think the magistrate was perfectly right in passing the order. The application is dismissed.

W. F. Agnew, Recorder.

Copy forwarded to the District Magistrate, Rangoon Town District, for information, and original record herewith returned.

By order,

2 August 1892. *J. E. G. Villa,* Registrar.

Enclosure 10, in No. 1.

Report of Mr. Martin, District Superintendent of Police, Rangoon.

23rd June 1893.—At about mid-day to-day information was received that the Mussulman population, more especially the Chulias, were collecting in large numbers in Mogul and Dalhousie-streets, and in 29th Street opposite to the Hindu Temple, Hindus in large numbers having also gathered together in and around the temple, the cause of this gathering being a rumour, spread most probably by Mussulman budmashes, that the Muhammadans intended to slaughter a cow opposite the Hindu Temple in 29th Street in defiance of the orders passed by the district magistrate. Orders were sent out to all police stations in the division to send down all their available men for duty to quell any disturbance that might occur. A large crowd of Hindus and Muhammadans collected on opposite sides of the roads; they were generally using language of a nature likely to cause a breach of the peace; they were asked to move on, but refused. The Muhammadans then attempted to bring a green flag down 29th Street from Dalhousie-street; the flag was followed by a large crowd, mostly Chulias, who were cheering and shouting "Din! din!" the Muhammadans opposite the temple shouting and cheering them on. The police turned the Muhammadans back, and they proceeded along Dalhousie-street again. A party of police were posted at the entrance of 29th Street (from Dalhousie-street) to prevent those persons from coming down again. A party of police were also stationed at Merchant-street, end of 29th Street, and a few men at the side alleys. The party with the flag then went round to Merchant-street and endeavoured to force their way down 29th Street. This was prevented with great difficulty by the police, the Hindus turning out to resist as well; they came on again and succeeded in forcing their way through, but lost their flag. The police then cleared the streets. The Hindus were much enraged and commenced throwing stones and bricks down from Bugwan Dass' house in Mogul street on passing Mussulmans who returned them and also retaliated by setting on passing Hindus. The police then endeavoured to stop the row, but the Mussulmans from the mosque made an attack on the police, throwing sticks, stones, bottles, and other missiles, the people in the mosque, some hundreds in number, throwing bricks and shoes at the police and inciting the budmashes down below to attack. As far as could be seen no Hindus took part in this riot, which was the work of Chulias and Mussulmans. The crowd commenced to increase, and it was deemed advisable to ask for military police. I telephoned to the Deputy Inspector-General of Police and asked for 50 police, and the men arrived about 3 p.m. and were posted in Mogul and 29th Streets, the civil police being placed in small parties to keep the roads open and prevent the crowd from assembling. The Hindus, as a rule, were very quiet and amenable to discipline, but were prepared to turn out and defend their temple on any sign of a Mussulman crowd collecting. They were much incensed at the mischievous report spread that the Mussulmans were determined to slaughter a cow opposite their temple. After 5 p.m. things quieted down, and all was quiet at 9 p.m. The civil police did well considering their insufficient numbers. It was owing to the want of men, too, that so few arrests were made; it was

impossible to spare men to send persons away in custody, and therefore their efforts were confined to dispersing the mob when they collected. On the 23rd several Hindus were badly wounded in the row at 29th Street, and several others in Mogul-street. No Mussulmans were severely injured, at least none were seen; most of the police were struck with sticks and stones, in all cases thrown by Mussulmans. There were 60 civil police out endeavouring to keep order.

24th June 1893.—No serious riot occurred to-day in the central part of the town, though Hindus and Mussulmans were assaulted now and then in various parts of the town.

Stones were thrown at the police (military) stationed opposite the mosque, large crowds of Mussulman Chulias collected in the streets and obstructed the police in every possible way. The military police had great difficulty in keeping the streets clear, and had to use force; the Muhammadans then complained that they were being assaulted without cause. The police behaved moderately considering the insults they received and the bricks and stones thrown at them. It was absolutely necessary to clear the crowd away, and they refused to move when called on, or only moved a short way and assembled again. In the evening things quieted down.

An assistant superintendent of police and two European head constables were out all night, and the district superintendent of police constantly visited this quarter of the town.

It was also suggested that a route march of the European troops through the town might be asked for. The military police were informed that the Muhammadans would collect in large numbers at the mosque the following morning from 4 to 10, and that it would be advisable to send out every available man to Mogul-street.

25th June 1893.—Reinforcements of military police arrived at 4 a.m. and a strong reserve was posted in Mogul-street, pickets at each end of the street, a strong picket at either end of 29th, 30th, and 31st Streets, with a moveable party of mounted police to keep order and clear the streets. At daylight the Muhammadans began to collect in large numbers for prayers at the mosque, but were fairly orderly. After prayers they collected in large crowds on these roads and it was almost impossible to disperse or get them to move on. Several of the leading Muhammadans and Hindus the evening previous were appointed special policemen. The Hindus came forward cheerfully and did their duty fairly well, keeping their people in some sort of order. Some of the Muhammadan elders were not to be found and the notices were not served on them. Mahomed Dublee, who had been made a special constable with three or four of the elders, gave great assistance. He and his son Esof Dublee assisted the police, but the others disappeared and could not be found. About 8 a.m. a disturbance was reported from Merchant-street, the Hindus rushing towards their temple. No fighting took place; it seemed to be a panic. There were one or two isolated affrays between the members of the two communities, but this soon stopped. The rush for the temple seemed to act on the Chulias, who immediately made a most determined attack on the police in Mogul-street; stones, sticks, and other missiles were thrown and a crowd of budmashes seemed to have invaded the mosque, where it is evident a large supply of miscellaneous projectiles in the shape of bricks and stones had been collected. They at once started throwing these at the military police, using insulting language. Pickets were forced to withdraw and the assembly being sounded, the police got together in Dalhousie-street, the mob consisting of Chulias mostly, and between two or three thousand in number, made an attack on the police, who had a very bad time of it, the mob collecting on every side and only retiring a short way on the police advancing on them, coming on again, and keeping up a constant shower of bricks and stones. The people in the mosque also kept up a continuous stone-throwing. Mr. Assistant Superintendent of Police Collins states he saw a shot or two fired from the mosque and also from a house in Mogul-street. Mr. Inspector Thurston also saw a couple of shots fired in Mogul-street from a window. A military police pony was shot dead. There were 103 military police hit, two dangerous, three severe, and 98 slight; several of the town police were likewise injured. Eventually the military police opened fire; even this did not stop the mob, who continued to advance, incited by the people in the mosque and on the house-tops; 15 persons were killed and 11 injured before any signs of retiring took place. The

The Norfolk sent down one company about 9.30 a.m.; they arrived soon after the mob retired.

A list of killed and wounded is herewith attached.

List of Persons Killed in the Attack on the Police on the 25th June 1893.

1. Mahomed Ali, age 18, of 33, 30th Street, Chulia, no occupation.
2. Munsa Sherif, age 25, of 34, 27th Street, Muhammadan cloth vendor.
3. Jahanger, age 32, of 18, 32nd Street, and Chapra, petty bazaar vendor.
4. Hussain Baksh, age 25, of Faizabad, no occupation.
5. Lal Mahomed, age 30, Faizabad, coolie hawker.
6. Moustan, age 20, Chulia, of 43, 25th Street.
7. Asruf, age 33, of Perpalghbur, 35th Street, petty bazaar seller.
8. Kadir Moudin, age 30, Chulia, of 78, 29th Street, wharf coolie.
9. Khuda Baksh, age 30, 81, Fraser-street, cheroot vendor.
10. Akbar, age 48, Bengali Muhammadan of Dum-dum, 73, 32nd Street, carpenter.
11. Masee Cass, age 40, Muhammadan woman, servant of Masnoogyee, Suratee.
12. Martaza Khan, age 22, of Bahan, Faizabad, coolie.
13. Ali Are, age 25, Chulia, 50, 38th Street, goater.
14. Absud Ally, coolie, 32, 40th Street.
15. Unidentified.

List of Persons Injured by Gun-shot and Bayonet, in Attack on Police, on 25th June 1893.

1. Abdool, 32nd Street, no occupation, bullet wound.
2. Yusef, 81, Fraser-street, cloth vendor, bullet wound.
3. Kasim Baksh, 37th Street, Gharriwalla, bullet wound.
4. Unkaya (Hindoo), ship coolie, bullet wound.
5. Nalaya (Hindoo), Mogul-street, jeweller, bullet wound.
6. Haripan Chittee (Hindoo), Chittee, Dallah, bullet wound.
7. Gunapatti (Hindoo) coolie, Lamadaw, bayonet wound.
8. Ghulam Easur, Phayre-street, Gharriwalla, bullet wound.
9. Name unknown (Hindoo) coolie, bullet wound.

Enclosure 11 in No. 1.

REPORT of Captain G. R. MacMullen, Deputy Inspector-General of Military Police.

From Captain G. R. MacMullen, Deputy Inspector-General of Military Police, to the Inspector-General of Police, Burma; dated 26 June 1893.

THE Adjutant, Rangoon Battalion, having informed me on Saturday night, the 24th June, that he had received instructions that all available men of the Military Police would be required for duty in the streets on Sunday, the 25th, I proceeded to the town myself at 7 A.M., to take charge of the Military Police in the event of a serious disturbance. I arrived about 7.30 A.M. and found Military Police posted as per sketch attached. There was an immense crowd in an excited state, but no rioting.

Shortly after 8 A.M. some Muhammadans brought up a flag and taunted the Hindus living round their temple; these houses were crowded with Hindus and at once stone-throwing began. The Hindus ceased throwing on being ordered to do so, and the Mounted Infantry charged and drove the Muhammadans clear out of the street. I am of opinion this must have been a signal to the Muhammadans to begin rioting, for at once stone-throwing began from the mosque, all the houses near it, and from every point the mob could hurl a missile with advantage. From that time up to the moment the Military Police, as a last resource, were forced to fire on the mob, stone-throwing never

ceased. For a considerable time, by constant charges of Mounted Infantry, we kept the fusillade within bounds, but with each charge the men and ponies got more and more knocked about, yet still the men with wonderful forbearance refrained from using the point of their lances. Lieutenant Erskine was in charge of half the Mounted Infantry, Subadar-Major Kishen Singh the other. Both these officers deserve the greatest praise for the manner they carried out their most difficult duty, and I regret to say were hit more than once severely with brick-bats. Had the Honorary Magistrates (Muhammadans) of Rangoon been present at this stage, their influence, if used on behalf of Government and British Magistrates, would have been invaluable in keeping their co-religionists in order.

Evidently all this time ammunition in the shape of brick-bats, stones, bottles, &c., had been brought up from behind, and the attempts made to drive us from our position became more and more determined.

The number of the injured Military Police will, however, give a better idea of this, also the extent of the injuries inflicted on the police before the order to fire was given; after our men had fired, not a man of the Military Police was hurt in that part of the town. At about 9 A.M. matters became so serious that some of the Norfolk Regiment were sent for. About the same time a most determined and extremely ugly rush was made by the rioters from west end of Dalhousie-street, and north side of Mogul-street, and at the same time from the east end of Dalhousie-street, which up to this had been fairly clear. The mob began to pelt us also, the Mounted Infantry charged up Dalhousie-street several times, and two men were lanced. This appears to make matters worse, and the ponies had been so knocked about, they were with the greatest difficulty made to face the mob at all. Some of the 25 men on duty at the corner of Mogul-street were driven back down Dalhousie-street and the rioters pressed down on all sides. It was at this time the Magistrate gave the order first to try blank; blank was fired and proved useless; indeed the moment the rioters found it was blank they came on stronger than ever. The police then received orders to fire ball, and I have placed on record that I believe had same not been done at that moment many valuable lives, Magistrates and Police, would most probably have been sacrificed. Four men under my direction fired one round each on the rioters at the northern end of Mogul-street, and I saw four men drop. Three men only fired one round each, but with sniders, at such short ranges, one man may be killed dead, and several killed or wounded behind him. This stopped the mob on that side, but I suppose because they did not see these men hit the mob came on as bad as ever from the eastern side, so after again warning the mob, I was forced to order a single man to fire, and a man in the front rank of the mob fell and was the only man killed on that side. While the men I had called on were firing, some shots were fired by some men to my left, and these I believe killed the men near the mosque, but I did not actually see them fall. I should certainly say not more than 15 rounds ball were fired, and lasted but a few moments.

The men all through, in spite of their most difficult position, were never for a moment out of hand, and obeyed the order "cease fire" on the instant. I have received the following list of injured Military Police from the Adjutant:—

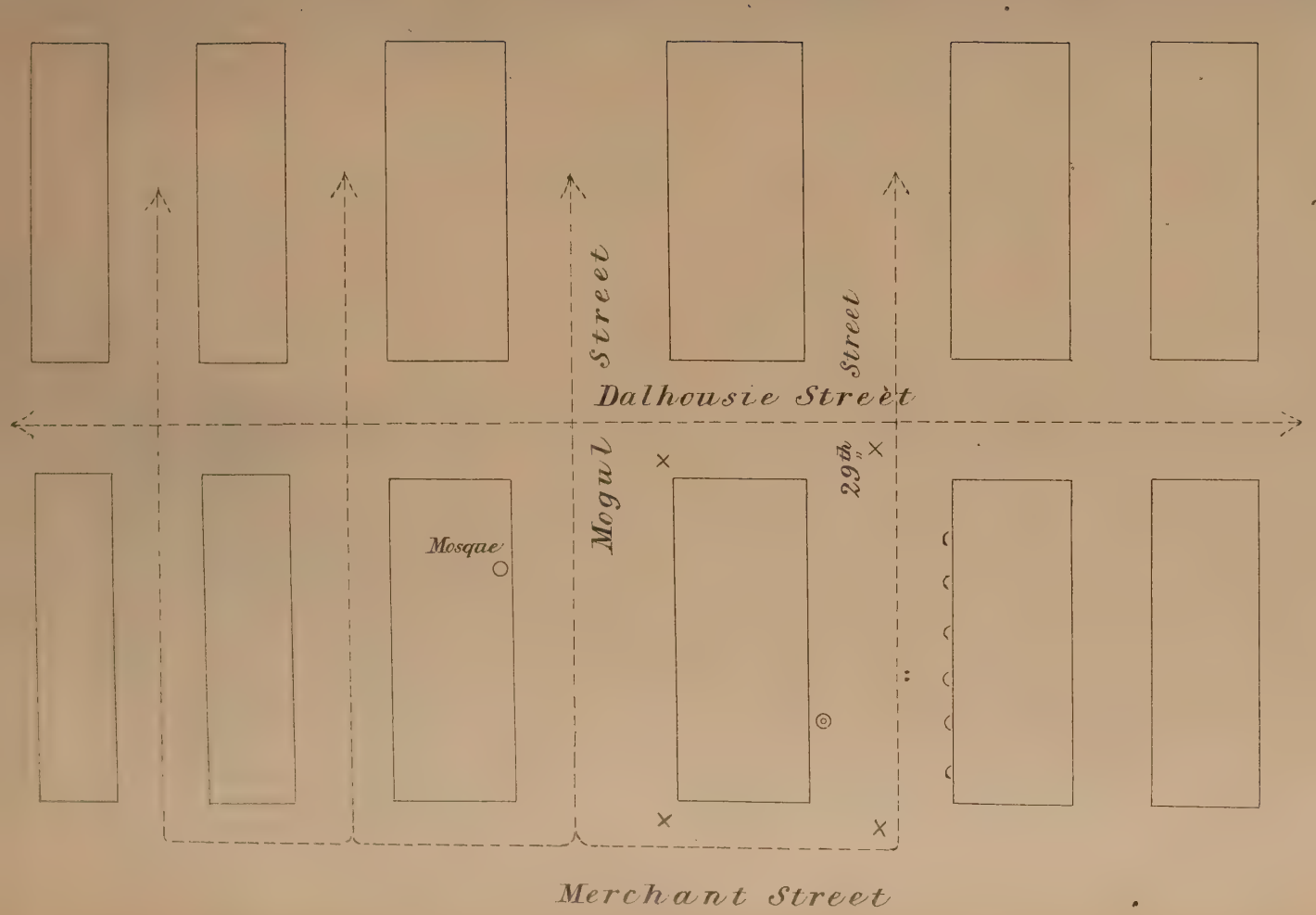
1 British Officer.
3 Native Officers.
103 Rank and file.

107

One pony killed, and from examination it would appear clear was killed by a gun-shot wound fired from above, and five were most severely injured.

Before we fired the magistrates warned the mob time after time.

Disposition of Military Police on the 25th June 1893.



◎ Guard in front of Temple

× Picquets of 25 men each.

Lines patrolled by parties Mounted Infantry 10 to 12 men

Sentries watching alleys &c.

Total number of Military Police present 171 all ranks.

Enclosure No 1 in

East India (Religious Disturbances)

To face page 16.

— No. 2 —

EXTRACT from a letter from the Government of India to the Secretary of State, No. 47, dated 20 September 1893. (Received 9 October 1893.)

WE have the honour to enclose, for Your Lordship's information, a copy of the report by the Government of the North-Western Provinces and Oudh upon a series of disturbances which occurred in the Azamgarh District at the close of last June.

We entirely concur in the opinion expressed in the 13th paragraph of Sir Charles Crosthwaite's report as to the conduct of the district officers in dealing with the emergency.

(Enclosure in No. 2.)

EXTRACT from a letter from the Chief Secretary to Government, North-Western Provinces and Oudh, to the Secretary to the Government of India, Home Department, dated 28 August 1893.

THE Lieutenant Governor visited Azamgarh on 13th August and following days, and personally enquired into the facts connected with the riots. General Department.

2. It is indisputable that the recent outburst of fanaticism in Azamgarh is immediately due to the influence of the cow-protection societies which have been established in the eastern districts of these provinces and flourish in the adjacent districts in Bengal. For some years past a vigorous propaganda has been carried on by these societies, but until lately their operations have been confined to aims and objects which are innocent, and even laudable. The movement although undoubtedly closely connected with the Hindu religion, was ostensibly directed towards the preservation and improvement of the breed of cattle, which it was alleged were decreasing in numbers and deteriorating in quality. The preachers sent forth by the societies inculcated the duty of treating cattle with kindness, and of providing an asylum for sick and infirm animals. To this was soon added a corollary that no Hindu should sell cattle to persons who were likely to slaughter them, that if a Hindu found himself compelled to sell cattle in a fair he should inform the society, who would purchase the animal and place it in an asylum. For the expenses of the society and for the purchase of cattle voluntary contributions were made by many devout and well-meaning Hindus.

3. At the beginning of the present year the societies passed out of the form of voluntary associations and assumed the organisation of a league. The principles of the organisation were laid down at a great meeting at Lár in the Gorakhpur District on 18th March, and in the Azamgarh District the league was definitely organised at a meeting at a place called Azmatgarh on 15th May. The rules framed at these meetings show how the original idea had developed:—

First. Contributions were made compulsory on all Hindus under penalty of exclusion from caste. Each household was directed to set apart at each meal, one *chutki* (equal in weight or value to one paisa) of food stuff for each member of the family. The eating of food without setting apart the *chutki* was declared to be an offence equal to that of eating cow's flesh. Agents called Sabhasads were appointed for the collection of these contributions. Their duty was to sell them and to pay over the proceeds to the Sabhapati who was in charge of the funds.

Secondly. Pounds were established to which cattle found trespassing were to be brought, and in which fines were levied for the benefit of the league.

4. But even before the meeting of 15th May cases had occurred in Azamgarh which indicated the inevitable tendency of the agitation. In January 1893 the Hindu villages around Kopaganj waylaid a herd of cattle which were being

driven along the high road to Benares, and rescued them from the butchers in charge. The cattle which were being driven towards Ballia were recovered by the police, but immense numbers of villagers assembled and again forcibly rescued the cattle and carried them over the Ballia border. Those cattle have not since been recovered, though a few of the offenders were arrested and punished, the sentences on revision by the High Court having been enhanced from one to four years' rigorous imprisonment. Again, on 22nd April at Sonadeh on the high road a butcher was stopped, and the buffalo he was driving was taken from him. At Sikandarpur on 22nd May several hundreds of Hindus assembled and deprived a Musalman of a buffalo which he was about to kill for a wedding feast. In the adjacent district of Gorakhpur on 19th April an attack was made by a large body of Hindus on some Muhammadans who had purchased cattle at a fair and several hundreds of cattle taken from them. This event took place place shortly after a large meeting of the members of these societies. In two instances charges of rescue of cattle were brought by Muhammadans, but the magistrate held them to be false. Meanwhile there were constant reports of meetings of the association, and many notices calling on people to attend these meetings have been sent in to the magistrate by the police. Notices were also disseminated enjoining the duty of not selling cattle to Musalmans, and directing that the recipients should send five (or two) copies of the notice to adjacent villages. Some notices also have been found, but of uncertain date, calling on those who received them to come quickly and rescue cows which were tied up for slaughter in the houses of Musalmans. The question of sacrifice by Musalmans at the 'Id came early under discussion. On 19th May a large meeting was held at Jahanaganj, at which a small proportion of Muhammadans were present. The Hindus demanded that the Muhammadans should refrain from kine-killing, but to this request the latter refused to agree, and the Hindus replied that if any attempt was made to sacrifice at the 'Id they would rescue the cattle by force. The state of the district at this time is described in a report by Inspector Jawahir Singh, dated 27th May. Musalmans had been prevented from purchasing buffaloes and goats as well as cattle; their minds were consequently much irritated. Inspector Jawahir Singh believed that the Hindus had determined to interrupt the customary sacrifices during the 'Id everywhere, and that the Musalmans would probably sacrifice many cattle in excess of the usual number. He suggested that Musalmans should be called on to declare their intention of sacrificing at least 15 days before the 'Id so that arrangements to maintain the peace could be made. After the receipt of this report, Mr. Dupernex, the Officiating Magistrate, on 30th of May ordered all thanadárs to send in lists of villages where there was friction between Hindus and Muhammadans likely to result in a riot on the 'Id, and he received reports from all police stations between the 3rd and 7th June. Ten out of 20 police stations reported that there was no village in which a disturbance was anticipated. The remaining police stations sent lists of villages—Muhammadabad 42 names, Jiánpur 23, Chirakot 19, Nizámabad 14, and in the rest only a few villages were mentioned.

5. On 8th June Mr. Dupernex took these reports into consideration, and acting on the suggestion of the Hindu Inspector above mentioned, directed that notice should be sent by the police to the Musalmans of the villages in which there was danger of disturbance, directing them to report at their respective police stations before 15th June, whether they intended to sacrifice kine during the 'Id, and in what villages. Mr. Dupernex has explained that the object of this order was to ascertain the villages to which he should direct special attention with a view to preventing a breach of the peace. This order, which the Magistrate had directed to be sent to those police stations only where there was danger of disturbance, was, as a matter of fact, communicated to all police stations, and 426 Musalmans throughout the whole district gave notice of their intention to sacrifice cattle. The lists submitted from police stations show that the intention was to sacrifice 79 buffaloes and 347 cows.

6. The Musalman population of Azamgarh amounts to 225,000, as compared with 1,500,000 Hindus, but there are no means of ascertaining whether the number of 426 cattle is more or less than the number which is customarily sacrificed by the Azamgarh Muhammadans at the 'Id. It is possible that in the existing

existing state of feeling which prevailed in the district, some Muhammadans, who had not been in the habit of sacrificing kine, may have recorded their names at the police stations. On the same date (8th June) Mr. Dupernex passed a second order directing that the leading Hindus and Muhammadans residing in the villages in which disturbances were anticipated should be summoned to appear either before himself or the Subdivisional Magistrate, so that it might be settled in what villages sacrifice should take place. The Magistrate dealt with a few selected villages, but the principal men of all the other villages appeared before the Hindu Deputy Magistrates, Babu Jwala Parshad, Babu Bhup Sarup and Babu Janki Parshad, and in all but a very few cases statements were recorded before the Magistrates in the following terms by the Hindus: "We have no objection to the sacrifices taking place according to established custom. If the Muhammadans do anything new we shall inform the police."

The statements of the Muhammadans were recorded as follows:—"We shall sacrifice only in accordance with established custom, and shall do nothing new in contravention of usage."

In two cases—(1) Rajan Pandit and (2) Sheo Diyal Singh with three others—Hindus who declared their intention to prevent sacrifices, were called on to give security to keep the peace, and in the second case the defendants were kept in custody pending the final order. After the 'Id had passed, the proceedings in both cases were dropped.

In no case was any compulsion used to oblige the Hindus to consent to a sacrifice which was not customary, nor was any official sanction accorded to any divergence from the usage of past years.

7. That this was the case will appear clearly from the final orders passed by the Magistrate on 21st June when distributing to his subordinates the duties to be performed by them during the 'Id. "Hindus and Muhammadans are to be made to understand that the festival should be performed as in previous years, and that nothing new or contrary to old-established custom will be allowed to occur. The Muhammadans should be made to understand that if any innovation is introduced for the purpose of hurting the religious feelings of the Hindus, they will be prosecuted under Section 298, Indian Penal Code. The Hindus should be made to understand that if they forcibly obstruct the Muhammadans from celebrating the festival, as performed in previous years, they will be prosecuted for rioting."

8. In the town of Azamgarh itself an objection was raised by some Hindus, that, in accordance with the municipal bye-laws, no sacrifice could take place in private houses. After consultation with the Commissioner, who arrived in Azamgarh on 23rd, Mr. Dupernex notified to the petitioners his decision that the municipal bye-law applied only to the ordinary slaughter of cattle, and could not affect local custom on special occasions. At the same time, viz., on Saturday, 24th June, he passed an order that the sacrifice in the town should be performed between the hours of 9 A.M. and 12 noon of the following day, and he caused a proclamation to this effect to be made through the Kotwál. The order was actually published by Hanuman, a Hindu Jamadár, who states that the words he used were "To-morrow from 9 to 12 sacrifice may take place where it has been customary to perform it. After 12 noon no sacrifice is permitted. It must be performed inside the houses, and the flesh should be covered up when carried away for distribution." In taking this step, Mr. Dupernex's object was to confine the sacrifices, and therefore the danger of an outbreak, to certain hours of one day, as he considered the police force at his disposal too small to permit of arrangements being made to keep the peace during the whole period of the 'Id. There was no outbreak in the town of Azamgarh, and the proclamation made there on the 24th could have had nothing to do with the disturbances throughout the district on the 25th June.

9. It has been stated by some newspapers that Mr. Brunyate, Assistant Magistrate, went to the village of Gaurdeh and ordered a cow to be slaughtered. The facts are these. It was reported to the Magistrate that a large crowd of Hindus had collected at Gaurdeh, two miles from Azamgarh, and Mr. Brunyate was deputed there at 11 A.M. on the day of the 'Id. On his arrival he found that the Hindu crowd had dispersed, but he inspected the places where the

Muhammadans had intended to sacrifice in order to satisfy himself that they were properly secluded from observation. He did not direct that the sacrifice should be performed. There was a disturbance raised by the Hindus after Mr. Brunyate had left. A Muhammadan sacrificed a cow and the Hindus behaved with much violence and robbed and ill-treated the Muhammadans.

10. Throughout these proceedings there is no trace of undue preference shown to either party by the Magistrate, and, in the opinion of the Lieutenant Governor, Mr. Dupernex showed on the whole a sound and cool judgment in making his preliminary arrangements. Had he been possessed of longer experience he would probably not have issued the order of 8th June, by which Musalmans were called on to register at the thánas their intention of performing sacrifice. These lists of places where sacrifice was intended never received any sanction or approval, nor was any Musalman authorised to sacrifice in contravention of existing custom. The lists were merely for the information of the Magistrate; no action was taken on them, nor were any orders issued beyond the general orders of 21st June, directing that custom should be observed. The lists of places, in short, showed only the claims of the Musalmans, and the orders of the Magistrate on these claims are contained in the order of 21st June.

It is possible that the Muhammadans when called upon to state their intentions may have gone beyond the old custom, and the Hindus may have been exasperated by this, if the declared intentions of the Muhammadans were made known to them. But the Magistrate's action in this matter was not the origin of the organised attempt to prevent the Muhammadans from celebrating the 'Id. A decision to stop all sacrifices of kine was taken at the meeting on the 19th May, at Jahanaganj, and on 27th May a Hindu Inspector reported that this was the determination of the Hindus.

11. The arrangements made by the Magistrate for the distribution of his force and of the work of supervision were good and judicious. Neither he nor his subordinate anticipated any trouble beyond local disturbances between the two factions residing in the same villages or towns. The disturbances which took place during the 'Id were of a very different character. Of 35 cases of unlawful assembly and rioting nearly all were the work of large bodies of excited Hindus, who had collected from distant villages and from the Ballia and Gházipur districts to join in an attempt to prevent the Muhammadans exercising their lawful custom of sacrifice. It is in evidence that letters were sent, about the middle of June, from village to village, calling on Hindus to assemble, and that a resolution to prevent the sacrifices was passed at special meetings organised by the leaders of the Cow-protection League. On the day of the 'Id excited bodies of Hindus wandered round the district demanding, under threats of injury to person and property, the prompt surrender by the Musalmans of the cattle destined for sacrifice, and requiring from them an agreement that they would abstain from the sacrifice of kine in the future. On the days following the 'Id the crops of several Musalmans who were believed by the Hindus to have performed sacrifice were destroyed. The centre of the disturbances was the town of Mau, where, but for the courage and steadiness of Mr. Garstin, District Superintendent of Police, who was in charge of a handful of police, and of his men, still more serious results would have ensued.

12. A few remarks may be made regarding a matter in which the action of the Magistrate has been criticised in the public press as likely to have exasperated the Hindu community. It has been said that Hindu executive officers were replaced by Musalmans at the approach of the 'Id. At the time of the 'Id there were in the district three Hindu tahsíldárs and two Musalmans. The Commissioner passed an order that at each tahsíl where the tahsíldár was a Musalman the officer in charge of the police station should be an Hindu, and *vice versá*. This order was given not from any distrust of the officers concerned but to give confidence to the people. Some transfers were made within the district to give effect to the Commissioner's order; and two tahsíldárs, one a Hindu and one a Musalman, were transferred to Azamgarh from the Basti District. One Hindu Police Inspector was transferred to another district on the same principle and replaced by a Musalman. For some time a Muhammadan officer had been District Superindendent of Police in the Azamgarh District. Owing

Owing to this or other causes the number of Muhammadan Sub-inspectors was greatly in excess of that of the Hindu Sub-inspectors. This was not due to transfers made in anticipation of disturbances. Mr. Garstin was sent to relieve the Musalman District Superintendent of Police on the 26th of May 1893. The Hindus in the police force greatly outnumber the Muhammadans.

13. The Lieutenant Governor has gone carefully into the history of the occurrences and of the action of the Magistrates and police. Mr. Dupernex is a young officer of only 3½ years' standing who, owing to the illness of Mr. Trethewy, was placed unavoidably in temporary charge of the district. Exception may be taken to his action prior to the disturbances in calling for lists of places at which Muhammadans intended to sacrifice. That action and the proclamation regarding the hours of sacrifice in the city were measures which an experienced officer would not have taken, and which may have added to the excitement, although they cannot be made responsible for the riots or for the organized conspiracy which led to them. Those riots occurred in the villages in which disturbances were anticipated by the police before Mr. Dupernex's order was issued.

After the disturbances began, Mr. Dupernex appears to the Lieutenant Governor to have acted both with energy and judgment. He was placed in a position of great difficulty and responsibility which might have tried a man of much longer experience, and by his firmness and activity he prevented the further development of mischief. Mr. Garstin, the District Superintendent of Police, and the men under him, likewise did their duty well and courageously, and deserve commendation. The conduct of Munshi Bhup Sarup, Deputy Magistrate, and of Officiating Tahsíldár Pandit Chand Narayan has been commended by the Commissioner and the Magistrate, and deserves praise.

14. During his stay at Azamgarh the Lieutenant-Governor set apart a day for the personal hearing of petitions connected with the recent events. A large number of petitions was presented, and from them and from conversations with the leading men of the district, Sir Charles Crosthwaite has been able to form an opinion as to the present attitude of the two parties towards each other. The temper of the Hindus is sullen and uncompromising. They do not admit that kine have ever been sacrificed by the Muhammádans, though they cannot deny it. They do not claim that the Musalmans should be restricted to the customary usages, but that the slaughter of kine should be prohibited absolutely, and everywhere. On the other hand, the Musalmans are at present disposed to be vindictive, to brood over the violence to which they were subjected, and to resent the coercion regarding the purchase and sale of cattle which unhappily is still practised by the Hindus. It may be hoped that in time a basis for reconciliation will be found, and to this end committees of the principal Hindus and Musalmans have been formed in each tahsíl.

Meanwhile, it has been necessary to add largely to the police force of the district, and for this force the villages responsible for the riots must pay.

15. The following statement shows the number of persons arrested by the police, and for whose arrest warrants were issued by the magistrates, on charges connected with these riots. The figures include all persons arrested up to the 17th August 1893:—

Number of Persons arrested by Police.	Number of Persons for whom Warrants issued by Magistrates.	Number arrested by Police, plus number arrested on Warrants.	Number convicted or committed to Sessions out of Column 3.	Number Acquitted and Discharged out of Column 3.	Number pending out of Column 3.	Remarks.
1.	2.	3.	4.	5.	6.	7.
733	406	(a) 808	406	211	191	(a) Arrested by police - 733
						Arrested on Warrants - 74
Arrested and voluntarily surrendered 75						Voluntarily gave themselves up - - - 1
Still at large - - 331						Total - - - 808

Many persons connected with the graver cases in which robbery and murder occurred and grevious hurt was caused, have been committed to the Sessions, and the trials are now in progress before the Judge. Considering the large number of persons implicated in the riots, which is estimated at thirty-five thousand, the number of arrests has not been more than was necessary to vindicate the law. It would be unpardonable weakness to refrain from punishing the guilty persons in these cases, when their guilt can be brought home to them. There is, however, a risk when one section of the community is excited against the other that false charges may be brought, and that dishonest persons may take advantage of the occasion. The Lieutenant-Governor did not fail to warn the magistrate of this danger. Mr. Treihewy had of his own motion passed an order some time previous to the Lieutenant-Governor's visit that no person should be arrested on a charge of having participated in the riots except on a magistrate's warrant, and it is understood that the magistrates will refrain from prosecuting the ignorant villagers, who merely joined in the riots without committing acts of violence.

— No. 3. —

LETTER from the Governor of Bombay to the Secretary of State, No. 10, dated 26 October 1893. (Received 13 November 1893.)

IN continuation of our Despatch, No. 8, dated the 15th September 1893, and as promised therein, we have now the honour to forward for your Lordship's information a detailed report, dated the 9th September 1893, from Mr. Vincent, the Commissioner of Police, Bombay, regarding the recent riots between Hindus and Muhammadans in the City of Bombay. We also forward, in order that your Lordship may have all the information which is officially in our possession regarding the progress of events on the 11th August and subsequent days, a report furnished to us by Brigadier General W. T. Budgen, Commanding the Bombay District, and a letter from Mr. H. A. Acworth, Municipal Commissioner for the City of Bombay.

2. The report furnished to us by the Commissioner of Police gives a full and complete account of the commencement and progress of the riots, and we now propose to compare, so far as comparison is possible, the causes and character of the outbreak, the methods adopted to meet it, and the attitude generally of the public towards the authorities and the forces employed, with the circumstances attending the somewhat similar events of February 1874, which were reported to Her Majesty's Secretary of State for India, in Despatch No. 3, dated the 2nd March of that year.

3. The outbreak in 1893, whilst similar in two respects, was very dissimilar generally from that of 1874. On both occasions the first resort to violence must be laid to the door of the Muhammadan community, and on both occasions the scene of outbreak was the neighbourhood of the Jáma Masjid. The direct relation between religious excitement and a resort to violence appears, in both cases, to be established. But the outbreak in 1874 did not at any time approach the proportions reached in 1893. The mob which Sir Frank Souter dispersed with comparative ease on the 13th February 1874, appears to have resolved itself into atoms not intent on further serious violence or mischief, for it was not until the 15th that the affray in the neighbourhood of the Muhammadan cemetery took place. On the occasion under report, on the other hand, the dispersal of the mob which made the initial attack on the Hanuman Temple would appear,—unless a rising in many parts of the city at a particular hour had been previously concerted,—to have had the effect of arousing the Muhammadan population of the city generally; and, as will always happen on such occasions, the criminal classes, of which Bombay like all large cities has its share, were not slow to avail themselves of the confusion. Much of the looting, and probably some of the deaths, are due rather to the depredations and violence of these classes than to religious excitement. It is clear from Mr. Vincent's report, as well as from other sources of information, that

that no sooner had the police or the military dispersed the crowd in one neighbourhood than they found that their presence was demanded in another. The outbreak was, therefore, of a far more serious and uncontrollable character than that of 1874.

4. It differed also in another and most serious aspect, upon which the Commissioner of Police touches in the course of his report, viz, that the Hindu mill-hands of Bombay, of whom there are many thousands, not only retaliated upon their Muhammadan aggressors, but did so in large and apparently organized gangs; and it is difficult to avoid the conclusion that the heaviness of the Muhammadan death-roll in proportion to the comparative numbers of the Hindu and Muhammadan population is largely due to this capacity for co-operation which the Bombay mill-hands are beginning to display.

Your Lordship will doubtless recognise how serious a factor this may become in a city which is liable to outbreaks of religious excitement, and how urgent is the necessity for this Government to take steps to strengthen itself against a new development of this kind.

5. Passing now from the character of the outbreak to the preparations made to meet it, we would draw your Lordship's attention to the fact that the rumoured intention of the Muhammadans was specific, viz., "to wreck the Hanuman Temple." Mr. Vincent had been anticipating a riot for some weeks previously; he had taken precautions, and all had gone off quietly. On this occasion he appears to have taken special care to have a considerable body, viz.:

18 European Constables,
6 Mounted Police,
200 Constables,

in the neighbourhood of the Jáma Masjid; and the disposition of his force, thus made to resist the specific object which the mob was supposed to have had in view, appears to have been exactly suitable, for the attack was diverted from the Hanuman Temple. Unfortunately the experience of 1874 proved an insufficient guide. Instead of the crowd dissolving as it did on that occasion, the dispersed units appear to have rolled up into a number of mobs more or less formidable, and with a tendency to remove their operations to distant parts of the city where the police force would be more scattered. Mr. Vincent, however, realised the position of affairs at an early moment, and called for military aid under the powers conferred on him by Chapter IX. of the Code of Criminal Procedure.

6. With reference to the question which always arises on such occasions, whether the riot might not altogether have been averted if fuller precautions had been taken, we are decidedly of opinion, judging after the event, that no measures conceived on the 11th August would have prevented an outbreak. It is now clear that there were irritating causes at work which rendered an eruption inevitable. Mr. Vincent, whose duty it was to judge, exercised, in our opinion, as sound a judgment as was possible under very difficult circumstances. His information led him, as we have seen, to anticipate an outbreak at a particular point. A knowledge of the events of 1874, when no specially large police force was stationed near the Jáma Masjid, and when, consequently the mob had a start of the police, led him to take special precautions against the repetition of such a mistake. The precautions he did take proved adequate to resist the attack which he had been warned would be made on the Hanuman Temple, and it was not until this attack had been repulsed that the unexpectedly widespread character of the disturbance became apparent. Until then there had been no more reason for calling out the troops than there had been for several weeks previously, and then no time was lost in securing either the active military aid or the show of military force which the circumstances demanded. That the forces locally available were unable to restore quiet within a few hours was due, not to their inability to deal with the mob wherever it was encountered, but to the want of sufficient numbers to hold all parts of the city at once. They had, in fact, succeeded to outward appearance in quelling the disturbance before nightfall on the 11th August, and there was reason to suppose that they would be able to maintain order without more aid

than that of the small force of cavalry for patrol duty which was then applied for. It was the absolutely unprecedented action of the mill hands on the following morning which first made it evident that strong reinforcements would be necessary to cover the ground and provide reliefs: and these were asked for and supplied as rapidly as circumstances permitted. It is possible that if Mr. Vincent had warned the military authorities that their aid might be called for, the troops could have put in an appearance somewhat earlier than they did, but, as already stated, there seemed at first no reason to expect that their services would be required, nor could this additional precaution, if it had been taken, have possibly forestalled the extraordinarily rapid spread of a riot based on religious excitement.

7. The report from the General Officer Commanding Bombay district which accompanies this despatch will explain to your Lordship the disposition of the military forces throughout the city, and we consider that every credit is due to Brigadier General W T. Budgen and Mr. Vincent for the manner in which they distributed their forces, both civil and military. As regards the conduct of both the troops and the police, we have pleasure in being able to assure your Lordship, after personal inquiries made of all classes of society and all communities, that the utmost temper and moderation were displayed by the forces. Violent measures and the use of arms were resorted to in the smallest degree possible, the heavy death-roll, as will be seen from the causes of death, of which a separate statement is attached to this despatch, being mainly due to the violence of the rioters themselves.

8. Upon this point the question naturally arises, would the crowds have dispersed more rapidly, would the death roll have been less, if less tenderness had been shown, and if firearms had been used early on the Friday? In our opinion, though it is probable that the particular crowd fired on would have dispersed more rapidly, its dispersion would not have had the effect of dispersing other crowds, neither can it safely be inferred that the death roll would have been less heavy. Victims met their death in isolated parts of the town rather than where the assemblage of a crowd called for the presence of troops: and it is to be remembered that this was not a case of the forces of the Crown being arrayed against a united mob hostile to Government, but of troops and police intervening between two crowds hostile to each other, though not, as a rule, possessed with any animosity towards the troops or police; and we believe that, taking all the circumstances attending the riot into consideration, a resort to the use of firearms was made as frequently as was necessary.

9. Your Lordship will learn with pleasure the readiness displayed by the volunteer force in assisting the regulars, and of their excellent discipline and behaviour; and we cannot speak too highly of the cordial co-operation between the military and civil authorities which mainly contributed to the excellent dispositions made, and was largely instrumental in the early suppression of the outbreak.

10. The conclusion arrived at in consequence of inquiries personally made by the members of Government as to the conduct of the forces employed is endorsed by public opinion as represented by the press. It is not the case that there has been no criticism of their conduct, but adverse criticism has been so very exceptional as to justify our own emphatic opinion that the conduct of the forces has been distinctly approved by the public.

11. As regards the attitude of the public towards the authorities, whilst in this matter also there has been some adverse criticism, there has been a notable absence of it as compared with what occurred in 1874. Indeed, it would seem as if there was a fairly general concurrence of opinion that blame attaches to the action of the rival factions rather than to any want of action on the part of the authorities.

12. We now come to a consideration of the causes which have led up to the deplorable outbreak of August last. We should have preferred to consider this question first, had we been able to trace the origin of the riots back to a clear and definite first cause; but the result of our inquiries among prominent members

members of both the conflicting communities has been to throw considerable doubts on the possibility of ascribing the trouble to any one cause. On the one hand, the leaders of the Muhammadan community asseverate with certainty that the anti-kine-killing agitation, which has of late undoubtedly become more active, was the sole cause. Hindus, on the other hand, while admitting that the cow-protection movement may have been a contributory cause, contend that the main factor was an intrigue set on foot by persons of authority in the State of Junágadh in Káthiáwár, with the supposed object of distracting attention, by raising a riot in Bombay, from the Prabhás Pátan riots which had occurred in that State a short time previously. In support of this theory it is pointed out that emissaries from Junágadh were in Bombay stirring up their co-religionists to a practical sympathy with the rioters arrested in Junágadh ; that there were distinct signs of premeditation in the fact that the mob issuing from the Jáma Masjid were armed with sticks, whereas no sticks had been observed in the possession of worshippers during the service ; and that there were present in the neighbourhood of the mosque that day a number of bad characters who do not ordinarily attend there, and would not have done so on this occasion if it had not been made worth their while.

13. While these statements might be held sufficient for the purposes of a prosecuting counsel, and might afford a basis on which to argue his case, yet, as evidence to be dealt with by the British Government, impartially disposed towards both factions and on most friendly terms with a first class State in subordinate alliance with Her Majesty, they must, in the absence of confirmatory proof, be pronounced incomplete and unconvincing even if there were no evidence on the other side. It is a fact that there were persons from Junágadh in Bombay previous to the riots seeking to arouse their co-religionists to enthusiasm in the interests of their friends at Prabhás Pátan ; but they represented both communities, and Hindus as well as Muhammadans were actively canvassing. Though the suddenness with which the conflagration leapt up in many parts of the city at almost the same time and the ready supply of sticks are sufficient, in our opinion, to justify the belief that the outbreak was organized and was premeditated, yet the connection between these facts and the alleged intrigues of Junágadh is quite unestablished. The attempt to attribute the riots to any such cause may be regarded as due to the excited imagination of over-zealous defenders of their own community.

14. Another theory put forward is that the disturbances were solely due to the predatory instincts of the criminal classes, but such a conclusion is directly contrary to the facts, and may be dismissed from consideration.

15. Your Lordship will observe that Mr. Vincent lays the blame primarily at the door of the Cow Protection Societies in Bombay and elsewhere, while he admits that the religious riots in other parts of India, especially at Prabhás Pátan, and the meetings held in Bombay by both communities in connection with these last, were contributory causes. Mr. Vincent's opinion, in a matter of this kind, is of the highest value, but it is to be observed that while the cow-protection movement has undoubtedly been pushed of late with growing vigour, the movement itself is not a new one. Having regard to the fact that the Muhammadans, on the one hand, know perfectly well that the protection of the cow is an accepted principle in many parts of India, and on the other that, as they are equally well aware, in all stations where Englishmen reside the supply of beef is regularly arranged for, though with such precautions as are necessary to avoid gratuitously wounding the feelings of Hindus, we hesitate to adopt the opinion that the cow-protection movement is the principal cause of these riots.

16. We consider that one of the main causes of the outbreak was the infection spread by the riots which had broken out in other parts of India, and especially those at Prabhás Pátan, and the uneasy feeling generated through them among Muhammadans that Muhammadanism and the followers of that faith generally were suffering at the hands of the Hindus. Any impression that they are being gradually, but surely, edged out of the position they have hitherto held in the country ; that the tendency of European systems of administration is to increase the influence of the Hindus at their expense,

would, in a community so deeply religious as the Muhammadan, easily develop into a suspicion that their religion needed special protection; and we are inclined to the belief that such an impression, however it may have been induced, has been at least a pre-disposing cause of the religious riots of August last.

17. We have had it under our consideration whether, as has been urged in some quarters, a special inquiry should be made into the causes of the riots. Our conclusion is that such a step would be very undesirable. If there are any other causes than those which appear on the surface and have already been discussed, or than are likely to be disclosed at the trials of the rioters, they must be of a kind for the discovery of which we must depend on confidential information or inquiry. A public inquiry would, no doubt, elicit a mass of opinions and inferences, but that it would lead to the discovery of any facts not already known appears to us highly improbable, while it would certainly tend to keep attention fixed on occurrences which had better be forgotten, and possibly to exasperate animosities which it is important to allay.

18. Your Lordship will see from the copy of the Judicial Department Government Resolution put up that we have not omitted to convey to the officers and men of the forces employed, and to all who were concerned in suppressing the riots or in ministering to the sufferers, an assurance of our gratitude for their loyal assistance; but we desire to mention especially to your Lordship the very high opinion we entertain of the personal courage, fertility of resource, and untiring energy displayed by Mr. Vincent, the Commissioner of Police.

19. We have not as yet made public the reports enclosed herewith or Mr. Vincent's preliminary report enclosed in our letter No. 8, dated the 15th ultimo. We propose, however, to do so, and we should be glad if your Lordship would permit us to publish also the covering letters to your Lordship; otherwise we should issue a Resolution couched in somewhat similar terms to those of this letter; and on this point we request that your Lordship's orders may be telegraphed.

(Enclosure 1 in No. 3.)

From R. H. Vincent, Esquire, Acting Commissioner of Police, Bombay; to G. C. Whitworth, Esquire, Acting Secretary to Government, Judicial Department, Bombay.

9 September 1893.

With reference to my letter of the 12th August 1893, to your address, which contained my preliminary report on the late Musalmán and Hindu religious riots in this City, I have the honour now to submit a detailed report regarding the disturbances. In order to make my present report as complete as possible, it will be necessary to recapitulate some of the events narrated in my letter of August 12th.

2. The causes of the riots are both predisposing and immediate. For years past there have been indications of a growing ill-feeling between the Hindus and Musalmáns, not in one place only but in various localities in the Bombay and other Presidencies. As an example of this I may instance two occurrences that came to my own notice a few years ago in districts so far apart as Ahmednagar and Karáchi. In the former district in 1888, at the town of Páthardi, when a Hindu and Musalmán festival fell on the same date, the Hindus did all in their power to prevent the Musalmán procession from passing along the route which it had followed in former years, and for this purpose placed a number of large stones painted red on portions of the route, stating that these were places sacred to their own religion, which would be defiled if the procession of their rival religionists were allowed to pass near them. A similar incident occurred at Tatta in the Karáchi District when I was stationed there in 1891.

3. This spirit of hostility has of late become more accentuated; and when I took

I took charge of the appointment of Commissioner of Police, Bombay, in April last, signs were not wanting that the relations between the Hindus and Musalmáns left much to be desired.

4. I reported elsewhere my apprehensions, and especially that in April last I succeeded with some difficulty in dissuading the leaders of the Cow Protection Society from parading thousands of cows in the street, in honour of the anniversary of the Society, which might even then have led to disturbances. Delegates from all parts of India attended this anniversary and feelings were running very high indeed. On the occasion of the Bakri-id I had again grave reason to fear an outbreak owing to the agitation carried on by the members of the Cow Protection Society and their preaching in parts of the town where both Hindus and Musalmáns reside.

5. Amongst other things the Secretary of the Gaurakshaka Society, Mr. Damodar Gokaldas, or rather his emissaries, tried to seduce my own Hindu Constables and ascertain from them the particular localities where the sacrifice of kine would take place on the morrow. He came to me and asked me at once to prohibit this practice, which has existed in Bombay for centuries. Needless to say, I firmly declined to do anything of the kind, assuring him, however, that care would be taken that the sacrifices did not take place in public.

6. About this time a rival Cow Protection Society under the leadership of Mr. Lakhmidás Khimji, styling itself the Gau Pálan Upadeshak Mandali, was established, and its leader and members displayed still greater virulence in the dissemination of their views. This Society also started a newspaper called the *Gau Upadeshak* (The Cow Preacher), of which I have supplied a copy with another letter to Government.

7. To the members of both of these Societies I addressed personal remonstrances and warnings, pointing out what the natural consequences of their indiscretion would be; but instead of limiting their efforts, some of them gave out that before long no cattle would be allowed to be killed in Bombay, and that Europeans and Musalmáns, who were accustomed to eat beef, would have to content themselves with the flesh of other animals.

8. I was further informed that the second Society, following the example of the first, had obtained a large plot of land at Lonávla, where they intended to keep all cattle intercepted and purchased by their agents *en route* to Bombay. Pictures and pamphlets illustrating the sanctity of the cow and the sin of slaughtering it were also sold and distributed in thousands all over the Presidency, but chiefly in Bombay.

9. While the minds of the populace were thus becoming more and more excited, and while the disturbances at Rangoon and Azamgarh were still fresh in their memory, there came the startling news of a massacre of Hindus by Musalmáns at Verával Pattan, accompanied by the desecration of Hindu temples.

10. Called upon by their brethren in Junágad for assistance and protection the Lavánas, Banias, and Bhátias of Bombay lost no time in holding meetings, fiercely denouncing the conduct of the Musalmáns and demanding justice, not to say, vengeance. These meetings were convened by the two Cow Societies, and at one of them, presided over by Mr. Lakhmidás Khimji, all the Mahárájas (High Priests) of the above castes attended, and they outbid each other in their subscriptions.

11. But the Musalmáns as well as the Hindus of Junágad have many friends in Bombay; and the agitation regarding the events at Pattan was not to be a one-sided one. Friends of both parties came down to Bombay and exerted themselves to obtain help from their respective co-religionists. A meeting of Musalmáns was also held on Thursday afternoon the 10th of August, but my detectives who were present reported that it was composed of respectable Musalmáns only, and that both in speech and demeanour it was a most orderly one.

12. On this day there was some preaching at the Mádhav Bág by emissaries of the Cow Protection Society, and it was there stated that all Hindus should be prepared, as it was rumoured that the Musalmáns would create disturbances

on the morrow. On hearing this, I sent for the persons who had made this statement, but they could give me no further information than that they had heard of t in the Bazár.

13. As minor but contributory causes towards the mutual distrust I may also mention the advent of a large number of respectable Musalmáns from Kalyán, during the Mohorram festival, complaining to their co-religionists and afterwards to me that they had not received fair treatment at the hands of the local (Hindu) authorities. I express no opinion whether their complaints were true or false, but I simply mention the fact as it affected the feelings of their co-religionists in this City towards the Hindus.

14. An article in a Bombay newspaper called the *Gujaráti* in its issue of the 23rd July 1893 (the day before the immersion of the Mohorram Tábuts) contained some very severe strictures on the policy of Government, condemned their alleged partiality towards Musalmáns, strongly advocated the cause of the cow, and made some indiscreet allusion to prophets (Musa, Isa, and Chusa), which by the ignorant classes of Musalmáns might well be and perhaps were taken as reflections on the character of the founders of their faith.

15. All these causes contributed to the growth of the ill-feeling, but I am convinced that the Verával Pattan disturbances, or rather the violent agitation set on foot by the Hindus of Bombay in connection therewith, was the spark that kindled the mine that was ready for explosion.

16. It has been asserted that the immediate cause of the outbreak on Friday the 11th of August 1893 was the beating of a drum in the Máruti Temple in Hanumán Lane during the time of Musalmán worship at the Jumma Musjid; but this I have no hesitation in declaring to be false. My men, European and Native, were about the place. Nothing of the kind happened, nor would it have been permitted.

17. On the three Fridays before the 11th of August I had been apprehensive lest a breach of the public peace should occur; and my men were thoroughly on the alert. Nothing, however, then transpired. But as already stated, rumours were rife on Thursday that on Friday the 11th of August the Musalmáns would, on emerging from the Jumma Musjid after their midday prayers, attempt to wreck the small Hindu temple mentioned in the preceding paragraph.

18. I accordingly took measures to prevent this and to suppress any attempt at riot. Unfortunately the force at my disposal was numerically a small one; and the only reserve that I could call up consisted of men who had been on duty the whole of the preceding night. Knowing of the rapidity with which riots are liable to spread over a large area it would have been unwise to denude the rest of the town of Police protection; and I was thus only able to post near the mosque a force of 18 Europeans, half a dozen Savárs and some 200 extra native Policemen. At my head-quarters at Byculla, a distance of not less than two miles from the scene of the commencement of the riots, I had in readiness a further small force of 8 European officers and 15 mounted Police ready saddled, with 50 foot Police.

19. After conferring on Thursday night with my Superintendants I moved about the town till 3 A M. on Friday morning; and again from 7 to 10 A.M. on that day. I hoped that my precautions would prevent a riot from taking place, or at least that if there were any disturbance it would be quelled with comparative ease. I was at my office prepared for anything that might occur, when at 1 p.m. I received news that an outbreak had actually commenced.

20. Ordering my Savárs to mount and taking with me as many unmounted men as possible in public conveyances I hastened to the Jumma Musjid. On approaching the mosque I found the neighbouring thoroughfares in the possession of a frenzied mob of Musalmáns engaged in throwing stones at Hindus. As soon as they perceived my men and myself, they directed their missiles against us.

21. I must now go back to what had happened at the mosque before I arrived there. It had been observed that the attendance of worshippers exceeded the usual number by about a thousand souls. My detectives within the

the building did not however notice that the people carried sticks or other weapons, nor had anything beyond the somewhat unusual numbers been observed by Superintendents Brewin and Grennan, who were stationed in the immediate vicinity.

22. At ten minutes to 1 o'clock the worshippers began to issue forth from the three doors of the mosque situated respectively at the front, the side, and the back. Those who left by the eastern exit were orderly; but those who took the western door were more disturbed. Soon shouts of "Din" "Din" were raised, sticks waved in the air, and a rush was made for the Máruti Temple in the Hanumán Lane.

23. Between 30 and 40 respectable Musalmáns, who were present, tried to assuage the excited crowd; and for a few minutes it seemed that the Police would be able to prevent any mischief. They kept the crowd at bay and even drove them back from the temple to the west of the mosque. But again shouts of "Din" "Din" were heard, stones were thrown broadcast, and assaults on Hindu shop-keepers and the Police began. The rioters, who were driven back by the Police, dispersed among the various lanes, and rushed along, causing uproar and confusion wherever they went. I may here mention that Friday the 11th being the last day of the Hindu month of Ashád, a good many of the Hindu shops and the three large cloth markets near the Jumma Musjid were closed.

24. It was at this juncture that I arrived on the scene with my small reserve. I at once noticed that at Mumbádevi Tank Lane a number of Musalmáns had got possession of an immense heap of road metal, and we immediately proceeded to dislodge them. They stoutly resisted our efforts, and it was some ten minutes before we could clear the ground. We then drove the rioters down Bhendi Bazár past the Páidhuni Police Chauki. This operation took about three-fourths of an hour, and I almost hoped that by this dispersal of the mob the Police would have succeeded in restoring order.

25. But I speedily learnt that riots had broken out in various other localities. Having no more Police at my disposal, after a short consultation with several of my officers, I sent Superintendent McDermott to Cantonments with a request for military assistance. Within an hour four companies of the Marine Battalion were at Páidhuni; and they aided our efforts to suppress the disturbance. But no sooner was one riot quelled in one street than another broke out in a different one; and it was found necessary to send for reinforcements from the Marine Battalion and the 5th Bombay Infantry. This requisition was promptly complied with by the General Officer, Commanding Bombay District. By dark a further reinforcement of 40 sabres of the Bombay Light Horse and a body of Volunteers had joined me, while four guns of the Artillery had been placed in position in the heart of the city.

26. Meanwhile the tide of the riot had spread with astonishing rapidity through almost the whole of the native town. Infuriated mobs of Musalmáns surged from street to street, carrying havoc and destruction in all directions. To trace the course of the tumult is beyond my powers, for the rioters seemed to be in every place at once; and when they were driven back and dispersed by the Police and Military from one locality it was only to unite again in another and wreak their wanton rage on the hated Hindus and any who sought to hinder them. Wherever they went their tactics were the same. Sticks and bludgeons were the weapons generally employed, only too frequently with fatal results. Volleys of stones, broken tiles and other missiles were flung both from the streets and from the windows and tops of houses.

27. Little care was taken by the Musalmáns to limit their aim to the enemies of the Faith, for passing tram-cars and public conveyances were freely pelted irrespective of the race of the passengers. The police and Military alike sustained severe injuries both from sticks and stones.

28. Raging from street to street the infuriated crowds desecrated Hindu temples, broke idols and hurled them on to the roads, to be trodden under foot, while they inflicted savage assaults on the Hindus who came in their path. These unfortunate people were in an abject state of terror. They had already

closed their shops and sought refuge by hiding wherever they could find an asylum.

29. Amongst the most prominent of the Musalmán ruffians were the Chili Chors, mostly natives of Káthiáwád, who for the most part find an occupation in driving reklas (small bullock carts). Their attacks were specially directed against the Hindu quarters of Kumbhárváda. In the vicinity of one Hindu temple it was with the greatest difficulty that the Musalmáns were prevented from slaughtering four cows with the avowed intention of sprinkling the sacred precincts with their blood. The stables of the Tramway Company at Byculla appeared to invoke a remarkable animosity; and the mob were only with considerable exertions restrained from causing serious damage to the premises. In several places attempts were made to fire the town.

30. The Julais (weavers from Hindustán, not a few of whom are Wahabis) were almost as ferocious as the Chili Chors. They attacked the Pardeshi milk-sellers who ply their trade in their neighbourhood, and set fire to their buffalo stables at Agripáda, Haines-road. A most desperate attempt was made to rescue the persons whom the Police arrested on this charge; and the crowd was only dispersed after a prolonged struggle by the Mounted Police with drawn swords.

31. Fanatical as the outbreak was in its origin, it soon assumed characteristics which showed that the mob had other objects in view than the mere causing of bodily injury to their enemies.

32 Consisting for the most part of that low and disreputable portion of the population commonly known as budmashis, they soon began to work for their personal advantage, robbing wayfarers and plundering shops. A Hindu pay clerk of the G. I. P. Railway was robbed of some Rs. 6,000, which he was carrying on behalf of his employers, and other passers-by were forcibly deprived of smaller sums.

33. While it is difficult to narrate consecutively the multifarious events of the day, I will endeavour to detail some of the principal occurrences that came to notice.

34. On the dispersal of the rioters from Bhendi Bazár they gathered in large numbers at the corner of Grant-road and Parel-road and near the Jamshedji Jijibhai Hospital, and there they made a desperate and prolonged resistance before they at length gave way to the efforts of the Police.

35 The riots raged through Kámátipura and Clare and Bellasis roads, and in Grant-road a mob of about 3,000 Musalmáns attacked the Police and Military, who had to fire in self-defence killing one Musalmán. Falkland-road, Durgádevi, Duncan-road and Nal Bazár were the scene of furious fighting.

36 Near Hujra Moholla the mob tried to stop the Police brake and unharness the horses; while an attempt was made to barricade Bhendi Bazár with benches and other articles that could be laid hands on. Again, near the Hujra Moholla, a crowd of Marátha people who were desirous of passing were molested by Musalmáns. The Musalmáns were induced to promise to let them go by quietly. But in total disregard of their word they attacked them; and a stubborn contest ensued which was only suppressed when the Military charged with fixed bayonets. Mr. Bollan, an official of the G. I. P. Railway Company, who was assisting the Police, was knocked over by a large stone.

37. Near the Two Tanks and Bapty-road, rioters, about 3,000 in number, overpowered the Police, who were temporarily compelled to retreat. After some delay they were driven off, only to re-assemble however at the Norhbrook Gardens.

38. Between 5 and 6 p. m. a mob of 400 Julais in Madanpura armed with sticks were forcibly dispersed. On another occasion the Police were for a time worsted near Masjid Bandar-road, on their way to the Jakeria Mosque, by a band of Patháns armed with sticks, and forced to beat a retreat. In the course of the evening the Musalmáns at Kámátipura assaulted a body of Hindu labourers returning from the Docks, and attempted to seize the rifles of the Military, who were again obliged to fire.

39. To

39. To add to our troubles, when darkness came on, it was found that many street lamps were not lit, as many of the lamp-lighters had fled in terror; and others that had been lighted were extinguished by the mob.

40. As I have already stated we had intimation that there would be a local disturbance near the Jumma Masjid. For the rapid spread of the riot through every portion of the City we could, however, not be prepared; nor consequently could we anticipate the developments that were to follow. Had the rioting been committed by Musalmáns only, I feel confident that it could have been quelled on the first day with the help of the Military, who came on the scene within two and a-half hours after the commencement of the outbreak. But seeing their temples desecrated and their co-religionists assailed in every quarter, it was not to be expected that the Hindus, whose numerical strength greatly exceeds that of the Musalmáns, would content themselves with remaining on the defensive.

41. This complication was then added to our difficulties. Early in the afternoon a body of Hindus, 400 strong, assembled in Arthur-road with the object of taking the law into their own hands; and a number of them were arrested.

42. Retaliatory acts of violence were committed by Hindus near Grant-road, Falkland-road and Kávasji Patel Tank-road. Between 3 and 4 p.m. on Friday the 11th, some 400 Hindus armed with sticks were dispersed by the Police on Haines-road. Towards midnight of the 11th, 300 Hindu mill-hands came out, bent on revenge, at the Arthur-road, but were kept back in their chawl with great difficulty.

43. The Military soon arrived, and there was a considerable amount of stone-throwing and other acts of violence between the mill-hands and Musalmán weavers before peace was restored.

44. Many isolated attacks were made by Hindus on solitary Musalmán wayfarers. As an example of the readiness for the fray on the part of the Hindus even on the first day, I may mention the attack by a band of their nationality in a street inhabited by Hindus only, upon a conveyance driven by an unfortunate Musalmán, in which were seated two European women and a small child. Not only was the driver most brutally assaulted, but even the women were badly maltreated and robbed. This barbarous attack was committed in Kika-street at 2 p.m., *i. e.* within an hour of the original outbreak by the Musalmáns.

45. A similar case occurred the same evening between 8 or 9 o'clock in Grant-road. On this occasion a Hindu mob severely assaulted the Musalmán driver of a public conveyance and two European passengers, and overturned the horse and trap, leaving the conveyance in the middle of the road.

46. Between the hours of 3 and 4 p m. gangs of Hindus armed with sticks and stones rushed forward from Navroji Hill into the streets surrounding the Common Jail, Umarkhadi road and other neighbouring streets to revenge themselves on the Muhammadans for having desecrated several of their temples an hour previous to this. But the Police with the assistance of the Military repulsed and dispersed them before they could do any serious damage. After the Police had retired the Hindus and Musalmáns again created many disturbances at the Khadack, Chinch Bandar and near the Jail. The Police had to return, and with the aid of the Military made many arrests and once more dispersed the rioters. Owing to the disturbed state of the neighbourhood it was found, however, necessary to post a strong military guard inside the Common Jail and another in the House of Correction at Byculla.

47. During the riots, the Musalmáns, it is true, as well as the Hindus turned upon the European and Native Police and the Military; but I know of no instance in which the former perpetrated any act of violence on other Europeans.

48. Thus the first day of the riots passed away. Until about midnight there were occasional assaults on either side; but from then till the early hours of the next morning peace was general throughout the City. But while the Hindus were wild for revenge, the Musalmáns were also still quite ready to act on the

offensive ; and my mind was filled with anxiety as to what the day should bring forth, and engaged in deliberating the best means to prevent further mischief.

49. Judging it prudent to be prepared for the worst, I applied for further Military and Naval reinforcements, and also for help of the armed Police from other districts. In compliance with my request the Director of Indian Marine and the Senior Naval Officer sent a force of armed Europeans and Lascars from the ships, who arrived early on the morning of the 12th. I telegraphed to His Excellency the Governor first for 300 sabres of the 2nd Lancers from Poona, and later on for a European and Native Regiment from the same place. These arrived on Saturday, and strong detachments with outposts and patrols were thrown out in the town, the temporary headquarters being at Páydhuni under the personal command of General Budgen. As an additional precaution in the course of the evening I ordered all liquor-shops to be closed.

50. It was clear at an early hour on Saturday the 12th that both sides were ripe for mischief. And though as a general rule the attacks on this day were commenced by the Hindus, yet on some occasions their adversaries took the initiative. In fact the earliest act of violence was committed by the Musalmáns.

51. Before day had actually broken, a large band of Juláis, issuing from Madanpura, Ripon-road, with old knives, nails, razors and other weapons tied on to the end of sticks, crossed the flats beyond the Byculla Club, and severely injured a number of Hindus. The Musalmáns were also the aggressors at Duncan-road and Khojá-street, where they had to be dispersed at the point of the bayonet ; and at the junction of Don Tad and Páydhuni-roads they were throwing stones from three sides. I was present at this disturbance, which reached a serious magnitude, and had to be put down by volleys from the Military and Police.

52. But the main attacks on this day were made by the Hindus in the northern portions of the City. The mill-hands from the Bombay Flats turned out in formidable numbers, carrying generally pieces of firewood, and attacked the Musalmáns at Chinchpokli, Arthur and Parel-roads, Siwri, Mázagaon and the vicinity, killing and wounding many and retaliating on the desecration of Hindu temples on the previous day by destroying and defiling the mosques.

53. It so happened that the mills were on this day closed ; and thus it was that these large, and so to speak, organised bodies of men, living as they do in the same localities, found themselves at liberty for mischief.

54. The Police and Military were untiring in their endeavours both to disperse and arrest the rioters, and in the protection of life and property.

55. This task was however by no means a simple one ; for the rioters having learnt where the Military and Police-guards were stationed, took advantage of this to select isolated spots for their operations, and proceeded to murder and plunder such victims as they could find. The Police and Troops were frequently unable to reach such places for some time ; and the marauders were thus able to carry out their nefarious intentions with comparative impunity.

56. Amongst other incidents of the day, some hundreds of excited Hindus, bent on mischief, went to the platform of the Byculla Railway Station, where the employés of the Company, paralysed with terror, locked themselves up, with the exception of a Musalmán Railway Police Officer, who was beaten, but the Police succeeded in clearing the premises of the mob before any further damage was done.

57. A mob of 1,200 Hindus was dispersed near Grant-road Bridge, but not before they had devastated many Musalmán houses, the stables at Khetvádi and a number of dárgas and mosques in different places and a cemetery near Mángalwádi.

58. The disturbances spread as far as Dádar, where Mr. Cotton, Special Magistrate, succeeded by his personal influence in preventing an intended attack upon a mosque by an excited crowd. Another mob of 600 Hindus armed with sticks, who were about to attack a mosque in Carroll-road, were induced to give up their weapons and betake themselves to their homes, but they would not have

have been disposed of so quickly had it been known at the time that these men's hands were fresh from bloodshed and murder committed in other outlying places.

59. Other severe retaliations were made on the Musalmáns at Kumbhárwáda and the Lower Duncan-road; and there were desperate contests between Kámátis and Juláis at Kámáthipura and the Northbrook Gardens. There was desultory fighting throughout the day near the Old Nágpáda and the Bábula Tank. I visited those places myself. The police were fortunately able to prevent the budmashis of Old Bengálipura from attacking the Hindu Temple at Koliváda.

60. There was considerable plundering by Hindus, especially the Ghátis, at Thákurdwár, Kándevádi and the surrounding locality. But the disturbances were not confined to comparatively distant parts of the town. At so central a place as Kálbádevi the shop of a Musalmán embroiderer was plundered of property worth no less than 6,000 rupees; and the amount stolen at another was valued at 4,000 rupees. To show how little regard was felt by the budmash element for their religious principles, I may mention that the shops of both Musalmán and Hindu were robbed by members of their own race and creed.

61. The most important events that remain to be recorded on the 12th were the disturbances connected with Musalmán burial processions. A Musalmán procession escorting seven biers containing the corpses of men killed during the riots to the cemetery in Grant-road was attended by a large and menacing crowd of Musalmáns, who gradually increased in number to some three or four thousand. The demeanour of the crowd roused the animosity of the Hindus; and a severe contest arose between the rival factions, which had to be quelled by the military. In this case, again, the Musalmáns tried to forcibly seize the rifles of the soldiery. Another burial party was stoned on its way to Sonápur in the Girgaum Back-road, and others on the Cávasji Patel Tank-road.

62. I was not free from anxiety during this day with regard to the behaviour of the labourers at the Docks. These people all betook themselves to their vocations as usual in the morning. But a party of Patháns belonging to their number having been molested by Ghátis on the Frere-road, all struck work at 8.30 a.m. The Patháns referred to were brought back to the Docks; but before long, enraged at the indignity caused to them, some 300 of this nationality, armed with pieces of wood, forced their way out of the Docks to attack the Hindus; and this formidable body of men was not dispersed until military force was used. They even dared to attack the troops, and as others had done before them, they tried to seize their weapons. The Dock labourers could not be induced to resume work before the 14th, and then only with much difficulty. In the course of August 12th there was a rumour of excitement at Colába, which however was soon at an end.

63. By the close of Saturday matters had greatly improved. The city was now guarded by a large military force; and there was every reason to hope that the worst was over. But on Sunday, August 13th, there took place one sufficiently alarming incident. At Old Nágpáda a crowd of excited Patháns were observed standing round a bier which contained the corpse of one of their number, who had been shot the previous day. Three more corpses were brought out, and the procession started with an escort for the Sonápur Burial Ground. On arrival at Erskine-road the mourners desired to go through the Hindu quarters of Kumbhárwáda with the obvious intention of causing mischief; and refused to take any other route. A guard of the 25th Bombay Infantry being supplied for their protection, they refused to accompany them, on the ground that the regiment was composed of Hindus, who had killed their comrades the day before. In this difficulty the police deemed it expedient to take the procession to me at Páydhuni, and I obtained an escort of European troops to accompany them to Sonápur. This incident thus ended harmlessly.

64. But elsewhere peace was not restored; for at Curry-road four Musalmáns were killed by Hindus. There was also plundering of houses in Mutton-road by Musalmáns, and casual assaults with stones and other missiles at Kámátipura and Duncan-road during the day.

65. From the close of the 13th onward, the city began to assume its wonted appearance. Shops were opened and business was generally resumed, though confidence was not restored for several weeks, as was shown by the readiness of some Hindu merchants to close their establishments upon the occurrence of occasional false alarms.

66. The most serious of these took place on Sunday the 20th of August, but upon my proceeding to the city and reasoning with the leaders of Native society, I prevailed upon them to again open their places of business.

67. The names of influential Natives, both Hindu and Musalmáns, who assisted in the preservation of law and order, it has already been my pleasing duty to bring to the notice of Government.

68. I cannot speak too highly of the efforts of my own men, both European and Native, to cope with the rioters. Utterly outnumbered and weary from want of rest and food, they were always to be found in the thick of the fray; and the multitude of wounds that they have received is a strong proof of the gallantry they exhibited. When all worked with such untiring zeal, it would be wrong to single out any of my officers for special recognition; but I cannot deny myself the pleasure of putting on record the splendid services rendered by Mr. Crummy, the Acting Deputy Commissioner, by Mr. Superintendent Brewin, Sirdár Mir Ádbul Ali Kháu Bahádur, Superintendent of the Detective Branch, and Ráo Sáheb Murar Rao, Inspector of Police. The other superior officers have had the honour of being specially presented to His Excellency the Governor, who was graciously pleased to thank them for the good work done by them during the riots.

69. The Military, Naval and Volunteer authorities have co-operated most cordially with me during the trying time we have gone through, and the promptitude with which every request for military help in near and far localities of the town was granted by the Brigadier General Commanding the Bombay District and his Staff, who remained at Páydhuni day and night, until the disturbances had practically ceased, deserve my most grateful acknowledgments. The conduct of the troops was most exemplary, and it is worthy of credit that they permitted themselves to do so little in the way of reprisals for the showers of stones with which they were so constantly assailed.

70. To the ever-ready advice and assistance of Mr. H. A. Acworth, the Municipal Commissioner for the City of Bombay, I must also pay due tribute. Within an hour or two of the outbreak he arrived on the spot and remained there almost uninterruptedly for several days and nights. Nor should I omit to state how much the city is indebted for the services rendered during those terrible days by Messrs. Cooper and Webb, the Senior and Second Presidency Magistrates, Mr. J. M. Campbell, C.I.E., Collector of Bombay, and the 17 Special Magistrates appointed at my request. It is also a great pleasure to me to be able to state that dozens of non-official Europeans and Eurasians of this city, mostly lads from colleges, rallied round me and my Superintendents, and gave great assistance in repelling and overawing rioters.

71. The astonishingly quick despatch by the Inspector-General of Police of Native armed foot policemen from eight different districts, whose services were most valuable, also deserves acknowledgment, and I have further much pleasure in bringing to notice the great help it was to me to have had the services of Major Macpherson and Messrs. H. Kennedy and E. C. Cox temporarily placed at my disposal.

72. For several days the Manager of the Bombay Tramway Company allowed policemen and soldiers to travel free over all their lines, and the rapidity with which help could thus be sent from one place to another added greatly to my resources.

73. It is naturally impossible to make a correct estimate of the number of rioters with whom we had to contend from first to last; but they cannot have been less than 25,000, of whom one-third were Musalmáns and two-thirds Hindus. These numbers are proportionate with the respective population of the two classes.

74. I append

74. I append tabular statements showing the nature and amount of damage done to temples, houses and mosques during the riots, and the number of deaths of Hindus and Musalmáns, and also a table showing how the persons arrested during the riots have been dealt with up to date.

75. The number of rioters arrested was 1,505, and of these 647 were Hindus and 858 Musalmáns. The excess in the latter is mainly due to the fact that the former committed outrages in outlying parts of the town which the police or military could not reach in time to arrest the marauders. I may mention that from the incident of the Hanumán Temple onward, the police succeeded in innumerable cases in preventing much destruction of life and property, and that none of the principal mosques and temples were desecrated or destroyed.

76. It is to-day four weeks since the riots broke out, and though to outsiders there may not be anything unusual in the appearance of the city or the demeanour of its inhabitants, I cannot conclude this report with the confident feeling that peace has been entirely restored. I still think it advisable to retain some military posts and mounted patrols of the Lancers, and also 40 men of the armed foot police in the city to help me, not only in guarding the dangerous parts of the town, but also to assist in escorting prisoners.

77. In a month or so, provided nothing untoward interferes, I may perhaps be in a position to do without the military, except one squadron of the Lancers.

78. With the co-operation of most of the leading citizens of the town and their endeavours towards healing the breach, and their charitable efforts to succour those who have fallen into distress, I hope that before the year is over all fear of a fresh outbreak may be cast aside.

STATEMENT showing the Nature and Amount of Damage done to Hindu Temples, Houses, &c.

No.	Name.	Shop or Temple.	Locality in which situated.	Damaged.	Stolen.	Recovered.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
1	Khushal Gala Marwadi	Shop	Old Nágpáda Cross-lane.	—	120 – –	—
2	Nowla Savji Marwadi	Shop	Memonváda-road	—	134 – –	50 – –
3	Pitambar Bhagvan	Shop	Bhendi Bazár-road	—	520 – –	– 2 –
4	Vallabh Magan	Shop	Tandel-street	—	175 – –	—
5	Nanchand Virji	Shop	Jakeria-road	—	605 – –	54 – –
6	Sarup Sumnaji	Shop	Khámbekar-street	—	1,277 – –	—
7	Nathu Dhurga	Shop	Memonváda-road	—	495 – –	—
8	Raja Rupa Marwadi	Shop	- - ditto	—	931 6 –	—
9	Hokma Devji Marwadi	Shop	- - ditto	—	800 – –	—
10	Punamchand Hataji	Shop	Chinch Bandar, 1st-street.	—	5,042 – –	1,701 – –
11	Gulba Uma Marwadi	Shop	Old Nágpáda-road	—	4,525 – –	235 – –
12	Saku (woman)	Shop	Kavit Gala	—	190 8 –	—
13	Asu (woman)	Shop	- ditto	—	140 – –	—
14	Bhagu (woman)	Shop	- ditto	—	40 – –	—
15	Saku (woman)	Shop	- ditto	—	40 – –	—
16	Mavli Lavji Marwadi	Shop	Memonváda-road	—	11,515 – –	2,000 – –
17	Devji Vekpal	Shop	Kavit Gali	—	900 – –	—
18	Narsi Pumma	Shop	Khambekar-street	—	1,564 – –	—
19	Ganga (woman)	Shop	Kavit Gali	—	12 – –	—
20	Dayal Shanker Jivan	Shop	Bhájipála-street	—	25 – –	—
21	Haridas Govindji	Shop	Masjid Bandar-road	—	200 – –	—
22	Manaklal Bukatram	Shop	Nágdevi-street	—	15 – –	—
23	Punna Jaitha	Shop	Memonváda-road	—	800 – –	300 – –
24	Ramji Navji	Shop	Navroji Hill-street	—	785 14 –	—
25	Bhavu Babaji	Shop	- - ditto	—	10 – –	—
26	Pragji Walji	Shop	Memonváda-road	600 – –	208 – –	—
27	Devchand Gobar	Shop	Mumbádevi Tank-road	—	50 – –	—
28	Shivram Hari	Shop	- - ditto	—	10 – –	—
29	Rauhubir Shaligram	Shop	Bhendi Bazár	—	5,000 – –	—
30	Mavji Khimji	Shop	- - ditto	—	800 – –	—
31	Bhavu Mahadu	Shop	Falkland-road	—	14 – –	—
32	Ramprasad Mathuradas	Shop	- - ditto	—	4,000 – –	—
33	Ramji Shivram	Shop	Pathán-street	—	25 – –	—
34	Dhondu Sonar	Shop	- - ditto	—	40 – –	—
35	Govind Moroba	Shop	Bhandár-street	—	150 – –	—
36	Jaithachand Savairam	Shop	Kumbhárváda	—	1,200 – –	—
37	Moti Bhairav	Shop	Northbrook-street	—	25 – –	—
38	Govind Mallhari	Shop	- - ditto	—	45 – –	—
			Carried forward	600 – –	42,436 12 –	4,340 2 –

Statement showing the Nature and Amount of Damage done to Hindu Temples, Houses, &c.—*continued.*

No.	Name.	Shop or Temple.	Locality in which situated.	Damaged.	Stolen.	Recovered.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
			Brought forward - - -	600 - -	42,436 12 -	4,340 2 -
39	Aba Ravji - - -	Shop - - -	Northbrook-street -	—	20 - -	—
40	Narayen Bhikaji - -	Shop - - -	Khoja street - -	—	5,000 - -	—
41	Vasantraj Dhanji - -	Shop - - -	Northbrook-street -	—	7 - -	—
42	Jivram Vishvalram - -	Shop - - -	Duncan-road - -	—	40 - -	—
43	Vishram Bechur - -	Shop - - -	- - ditto - -	—	45 - -	—
44	Nathu Esu - - -	Shop - - -	Khára Taláv - -	—	500 - -	—
45	Chiman Tularam - -	Shop - - -	Grant-road - -	—	60 - -	—
46	Hemraj Navlaji - -	Shop - - -	Kumbhárváda - -	—	1,200 - -	35 - -
47	Ratna Kheta - - -	Shop - - -	- - ditto - -	—	20 - -	20 - -
48	Nana Malu - - -	Shop - - -	Durgádevi-street -	—	2,000 - -	—
49	Pragji Khushal - -	Shop - - -	- - ditto - -	—	7,000 - -	—
50	Ratna Kheta - - -	Shop - - -	- - ditto - -	—	1,600 - -	—
51	Kalian Subha - - -	Shop - - -	- - ditto - -	—	16,000 - -	—
52	Pandu Laxman - -	Shop - - -	- - ditto - -	—	300 - -	—
53	Gopal Balshet - - -	Shop - - -	- - ditto - -	—	250 - -	—
54	Lingu Vadev - - -	Shop - - -	- - ditto - -	—	100 - -	—
55	Rama Ravji - - -	Shop - - -	- - ditto - -	—	- 12 -	—
56	Sachu Paru - - -	Shop - - -	- - ditto - -	—	100 - -	—
57	Gulabchand Zubak - -	Shop - - -	Trimbak Parashrám-street.	—	10 - -	—
58	Hari Ramshet - - -	Shop - - -	- - ditto - -	—	10 - -	—
59	Chunilal Ramprasan - -	Shop - - -	- - ditto - -	—	5 - -	—
60	Ganesh Tulsiram - -	Shop - - -	Falkland-road - -	—	20 - -	—
61	Purshottam Walji - -	Shop - - -	- - ditto - -	—	200 - -	—
62	Pandit Beni Ram - -	Shop - - -	- - ditto - -	—	40 - -	—
63	Tatoo Ravji - - -	Shop - - -	- - ditto - -	—	25 - -	—
64	Shivlal Benichand - -	Shop - - -	- - ditto - -	—	10 - -	—
65	Gangaram Sadashiva -	Shop - - -	- - ditto - -	—	50 - -	—
66	Jai Narayan - - -	Shop - - -	Grant-road - -	—	110 - -	—
67	Chotalal Ghasiram - -	Shop - - -	Falkland-road - -	15 - -	114 - -	—
68	Shivlal Durga - - -	Shop - - -	- - ditto - -	10 - -	28 - -	—
69	Labaram Puran - -	Shop - - -	- - ditto - -	6 - -	17 - -	—
70	Girdhari Kannayya - -	Shop - - -	- - ditto - -	2 - -	145 - -	—
71	Gopal Govind - - -	Shop - - -	- - ditto - -	—	2,058 - -	—
72	Shankardas Gopal - -	Shop - - -	Khetvádi Back-road -	—	1,174 - -	18 - -
73	Prag Dallichand - -	Shop - - -	- - ditto - -	150 - -	1,262 - -	—
74	Rupa Sultanchand - -	Shop - - -	- - ditto - -	10 - -	42 - -	—
75	Ramji Amrita - - -	Shop - - -	- - ditto - -	8 - -	106 - -	—
76	Bhimji Ludha - - -	Shop - - -	- - ditto - -	40 - -	23 - -	—
77	Shivram Umiashanker -	Shop - - -	- - ditto - -	—	130 - -	—
78	Durga Shivbaksh - -	Shop - - -	Trimbak Parashrám-street.	—	110 - -	—
79	Bhima Datta - - -	Shop - - -	Mount-road - -	—	285 - -	120 - -
80	Gunaji Pandu - - -	Shop - - -	- ditto - - -	—	25 - -	—
81	Ganga (woman) - -	Shop - - -	- ditto - - -	—	10 - -	7 - -
82	Babaji Jairam - - -	Shop - - -	Foras-road - - -	—	75 - -	—
83	Laxman Mahadeva - -	Shop - - -	- ditto - - -	—	35 - -	—
84	Damaji Hirji - - -	Shop - - -	- ditto - - -	—	15 - -	—
85	Sajwan Lala - - -	Shop - - -	- ditto - - -	—	15 - -	—
86	Govind Kundlic - -	Shop - - -	- ditto - - -	—	55 - -	—
87	Ramprasad Jankiprasad -	Shop - - -	- ditto - - -	—	40 - -	—
88	Davlat Kisan - - -	Shop - - -	- ditto - - -	—	35 - -	—
89	Laxman Jaising - -	Shop - - -	Falkland-road - -	—	10 - -	—
90	Shivratan Shivprasan -	Shop - - -	- ditto - - -	—	50 - -	—
91	Devji Manak - - -	Shop - - -	Grant-road - -	—	10 - -	—
92	Gansi Chopdi - - -	Shop - - -	- ditto - - -	—	15 - -	—
93	Sakharam Zilu - - -	Shop - - -	- ditto - - -	—	5 - -	—
94	Karati Dhanu - - -	Shop - - -	Bapty-road - -	—	20 - -	—
95	Tukaram Mahadu - -	Shop - - -	Falkland-road - -	—	11 - -	—
96	Mukund Ramji - -	Shop - - -	- ditto - - -	—	5 - -	—
97	Guruprasad Brijpal - -	Shop - - -	Foras-road - - -	—	50 - -	—
98	Jagannath Gansi -	Shop - - -	Bapty-road - -	—	25 - -	—
99	Jagaddbar Shital - -	Shop - - -	- ditto - - -	—	20 - -	—
100	Gopal Thakurdas - -	Shop - - -	Centre-road (Kámáti-pura).	—	200 - -	—
101	Nagsi Raisi - - -	Shop - - -	- - ditto - -	—	75 - -	—
102	Rajanna Laxman - -	Shop - - -	- - ditto - -	—	25 - -	—
103	Vidi Vyankati - - -	Shop - - -	- - ditto - -	—	50 - -	—
104	Nasi (woman) - - -	Shop - - -	Madanpura - -	—	50 - -	—
105	Kapurchand Marwadi -	Shop - - -	Kázipura - - -	—	548 - -	548 - -
106	Hargovinddas - - -	Shop - - -	Fergusson-road - -	—	8 - -	—
107	Laxmangir Dantgir - -	Maruti's Temple -	Michanpada-road -	1,100 - -	641 - -	70 4 -
108	Daveshankar Bakatram -	- - ditto - -	Dongri-street - -	—	72 - -	—
109	Tulsidas Ramdas - -	- - ditto - -	Memonváda-road -	227 - -	567 - -	—
110	Ganpat Sakharam - -	- - ditto - -	Nishanpáda Cross-lane	500 - -	150 - -	—
111	Narayandas Mohandas -	Ramchandra's Temple.	Chinch Bandar, 1st-street.	—	559 - -	—
112	Kallian Shivji - - -	- - ditto - -	Nagdevi-street - -	50 - -	—	—
113	Pandu Babaji - - -	- - ditto - -	Jail-road, East side -	—	20 - -	—
114	Purushotam Shivshankar -	Withoba's Temple -	Chinch Bandar, 1st-street.	125 - -	1,039 - -	—
115	Balkrishna Narayan - -	- - ditto - -	Old Nágpáda-road -	10 - -	—	—
116	Gungaram Balu - -	- - ditto - -	- - ditto - -	—	185 - -	—
			Carried forward - - -	2,853 - -	87,767 8 -	5,158 6 -

Statement showing the Nature and Amount of Damage done to Hindu Temples, Houses, &c.—*continued.*

No.	Name.	Shop or Temple.	Locality in which situated.	Damaged.	Stolen.	Recovered.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
			Brought forward - - -	2,853 - -	87,767 8 -	5,158 6 -
117	Jankibai (woman) - -	Laxmi Narayan Temple.	Kavit Gali - - -	4,000 - -	762 - -	—
118	Janu Subhedar - - -	Kuberpanth Temple	Tantanpura-road -	150 - -	—	—
119	Sunnoms Badar - -	Namenath Temple -	Bhendi Bazár-road -	2 - -	—	—
120	Virchand Dipchand - -	Santinath Temple -	- - ditto - -	1 - -	—	—
121	Velji - - - -	Maruti's Temple -	Erskine-road - -	—	—	—
122	Ghanaji Dhondu - -	Mahadev's Temple -	Khoja-street - -	300 - -	—	—
123	Somnath Narayan - -	Withoba's Temple -	- ditto - - -	2,000 - -	—	—
124	Arjundas Laxmandas -	Ramchandra's Temple.	Khára Taláv - -	3,000 - -	—	—
125	Malu Narsu - - -	Durgadevi Temple -	Durgádevi-steet -	5,000 - -	—	—
126	Nagubai (woman) - -	Maruti's Temple -	- - ditto - -	1,500 - -	—	—
127	Sovanna Nagu - - -	Maruti's and Tulsi Temple.	Bhandár-street - -	5 - -	—	—
128	Mahadu Hari - - -	Mahadeo's Temple -	- - ditto - -	5 - -	—	—
129	Bhuvan Dhondu - -	Panchmukhi Maruti's Temple.	- - ditto - -	200 - -	—	—
130	Banarasi (woman) - -	Withoba's Temple -	Chimna Butcher-street	2,000 - -	—	—
131	Kabulkala - - -	Ramchandra's Temple.	Northbrook-street -	200 - -	—	—
132	Kalsibai (woman) - -	- - ditto - -	- - ditto - -	4,000 - -	—	—
133	Mohan Vishram - -	- - ditto - -	- - ditto - -	500 - -	—	—
134	Parmi (woman) - -	- - ditto - -	- - ditto - -	500 - -	—	—
135	Raisi Raja - - -	Radhakisan's Temple	Pathán-street - -	3,000 - -	—	—
136	Vati (woman) - - -	Ramchandra's Temple	- - ditto - -	700 - -	—	—
137	Vinayak Jotiram - -	Maruti's Temple -	- - ditto - -	200 - -	—	—
138	Manordas Jamnadas - -	- - ditto - -	Falkland-road - -	75 - -	—	—
139	Narayan Sakharam - -	Withoba's Temple -	- - ditto - -	1,300 - -	89 - -	—
140	Shankardas Gopaldas -	Maruti's Temple -	Khetvádi Back-road -	600 - -	—	—
141	Ramprasad Dhokulsing -	Mahadev's Temple -	Bapty-road - -	100 - -	150 - -	—
142	Rama Ganu - - -	Maruti's Temple -	- ditto - - -	150 - -	—	—
143	Vanjari Jagannath - -	Vithoba's Temple -	- ditto - - -	500 - -	150 - -	—
144	Jayi (woman) - - -	Shankar Parwati's Temple.	- ditto - - -	500 - -	100 - -	—
145	Shambu Maloji - - -	Vithoba's Temple -	Khursetji Sukláji-street	2,300 - -	200 - -	—
146	Lakba Vyankati Shet -	Maruti's Temple -	Kámáthipura 4th-lane	600 - -	100 - -	—
147	Vanjari Jamat - - -	Withoba's Temple -	Bazár-road - - -	900 - -	100 - -	—
148	Ramrathi Rajanna - -	- - ditto - -	Kámáthipura 5th-lane	500 - -	50 - -	—
149	Okaji Shet - - -	Ram Laxman's Temple.	Kámáthipura 8th-lane	4,500 - -	500 - -	—
150	Darpati Sayanna - -	- - ditto - -	- - ditto - ditto -	4,500 - -	500 - -	—
151	Kamathi Jamat - -	Khas Dobas - -	Kámáthipura 9th-lane	100 - -	—	—
152	Ditto - - - -	Mariam's Temple -	Kámáthipura 13th-lane	200 - -	—	—
153	Narsu Saibu - - -	Pachamma's Temple	Kámáthipura 11th-lane	300 - -	200 - -	—
154	Khandu Murarji - -	Mariami's Temple -	Kámáthipura 12th-lane	50 - -	—	—
155	Malku Yearaya - - -	Ka bhairav's Temple	Kámáthipura 15th-lane	700 - -	100 - -	—
156	Papayya (Kamathi Mochi)	Mariami's Temple -	Foras-road - -	100 - -	50 - -	—
157	Parvarthi (woman) - -	Maruti's Temple -	Falkland-road - -	400 - -	100 - -	—
158	Liladhar Narayan - -	Radha Krishna's Temple.	- ditto - - -	700 - -	300 - -	—
159	Rái Bahádur Laxman Sing -	Mahadev's Temple -	Bellasis-road - -	400 - -	100 - -	—
160	Daji Narayan - - -	Vithoba's Temple -	Pirkhán-lane - -	500 - -	50 - -	—
161	Ditto - - - -	Maruti's Temple -	- ditto - - -	100 - -	—	—
162	Ditto - - - -	- - ditto - -	Gujri Bazár - -	900 - -	100 - -	—
163	Ditto - - - -	- - ditto - -	Haines-road - -	50 - -	15 - -	—
164	Ditto - - - -	Bhagvati's Temple -	- ditto - - -	50 - -	20 - -	—
165	Mankeshvar Narbaram -	Maruti's Temple -	Mázgaon - - -	50 - -	—	—
166	Lamba Lakma - - -	- - ditto - -	Dockyard-road - -	60 - -	100 - -	100 - -
			TOTAL - - -	51,801 - -	91,196 8 -	5,258 6 -

Police Commissioner's Office, Bombay,
9 September 1893.

R. H. Vincent,
Acting Commissioner of Police.

STATEMENT showing the Nature and Amount of Damage done to Musalmán Mosques, Houses, &c.

No.	Name.	Shop or Mosque.	Locality in which situated.	Damaged.	Stolen.	Recovered.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Baudu Mir Usman	Shop	Nowroji-hill	—	112 — —	—
2	Nassukbai (woman)	Shop	Kavit Gali	—	40 — —	—
3	Hussein Ali Nazar Ali	Shop	Nowroji-hill	—	213 8 —	8 — —
4	Mahomed Tar Mahomed	Shop	Carnac-road	—	80 — —	—
5	Sayadali Javadali	Shop	Kálbádevi-road	—	18,000 — —	175 — —
6	Daudbhai Musaji	Shop	- - ditto	—	4,000 — —	101 4 —
7	Kani Mariam (woman)	Shop	New Hunumán-lane	—	288 — —	—
8	Haji Musa Vali	Shop	Vithal Vádi	—	170 — —	100 — —
9	Husain Ali Khanji	Shop	Girgaon-road	—	900 — —	1 8 —
10	Nanabhai Husenali	Shop	- - ditto	—	800 — —	33 10 —
11	Umar Tayab	Shop	- - ditto	—	100 — —	—
12	Karimji Khanjibhai	Shop	Thákurdvár-road	—	150 — —	4 — —
13	Khanbhai Bori	Shop	- - ditto	—	157 — —	—
14	Sulemanji Mamuji	Shop	- - ditto	—	2,200 — —	39 10 —
15	Isa Nathu	Shop	Cathedral-street	—	315 — —	—
16	Isufali Mangalji	Shop	Girgaon-road	—	400 — —	— 8 —
17	Hasan Haji Aba	Shop	Jámbli Moholla	—	18 — —	—
18	Abdul Kadar Abdul Rahiman	Shop	Cathedral-street	—	1,500 — —	2 2 —
19	Mahomed Ibrahim	Shop	- - ditto	—	2,000 — —	12 14 —
20	Ibrahim Abdul Rahim	Shop	- - ditto	—	500 — —	—
21	Khaltiabi (woman)	Shop	- - ditto	—	300 — —	—
22	Hasankhan Husseinkhan	Shop	- - ditto	—	300 — —	—
23	Musa Nathu Teli	Shop	- - ditto	—	125 — —	—
24	Jivaji Jaferji	Shop	Bhuleshvar	—	2,000 — —	60 — —
25	Heptulla Isabhai	Shop	- ditto	—	2,000 — —	—
26	Ismail Hasan	Shop	Kavasji Patel Tank-road	—	30 — —	—
27	Usman Kolsevala	Shop	- - ditto - ditto	—	5 — —	—
28	Musaji Hasanali	Shop	Agiári-lane	—	1,000 — —	—
29	Musa Isa Teli	Shop	3rd Bhoiváda-street	—	130 — —	—
30	Peerbhai Sonar	Shop	Falkland-road	—	200 — —	—
31	Suleman Isufbhai	Shop	Kumbhárváda	—	150 — —	5 — —
32	Kirson Khoja	Shop	Durgádevi	—	50 — —	—
33	Hasanali Dosaji	Shop	- ditto	—	50 — —	—
34	Shekh Chand Nawaz	Shop	Falkland-road	—	20 — —	—
35	Mian (woman)	Shop	- ditto	—	150 — —	—
36	Jafar Ganidin	Shop	- ditto	—	800 — —	—
37	Jafarji Musaji	Shop	- ditto	—	7,000 — —	1,200 — —
38	Shekh Chand Bapu	Shop	Kumbhárváda	—	800 — —	16 — —
39	Ismail Asaria	Shop	Khetvádi Back-road	—	844 — —	—
40	Abdul Ali Jafarji	Shop	- - ditto	—	525 — —	—
41	Vallibhai Hirji	Shop	- - ditto	—	60 — —	—
42	Fattu Nur Mahomed	Shop	- - ditto	150 — —	634 — —	—
43	Ismailji Kadar	Shop	Girgaon Back-road	—	734 — —	—
44	Ibram Ali	Shop	- - ditto	30 — —	20 — —	—
45	Alibhai Jivaji	Shop	- - ditto	—	3,030 — —	8 2 —
46	Kasam Jacob	Shop	- - ditto	200 — —	265 — —	—
47	Not known	Bori's shop	Thákurdvár road	—	—	—
48	Ditto	Tin-plate shop	- - ditto	—	—	—
49	Gulam Husen Kadar	Shop	Kándevádi-lane	5,047 — —	9,953 — —	—
50	Ahmedshah Bahadur P. C. G.—1190.	Shop	- - ditto	—	80 — —	—
51	Musa Umar	Shop	- - ditto	250 — —	362 — —	—
52	Musabhai Karimji	Shop	- - ditto	—	667 — —	—
53	Ismailji Sulemanji	Shop	- - ditto	—	1,429 — —	—
54	Not known	Oil shop	- - ditto	—	—	—
55	Karim Rahimtulla	Shop	Girgaon-road	—	63 — —	—
56	Jaina (woman)	Shop	- - ditto	800 — —	2,981 — —	—
57	Ismailji Karimji	Shop	- - ditto	—	5,500 — —	—
58	Miya Ahmed Tar Mahomed	Shop	- - ditto	300 — —	69 — —	—
59	Husen Haji Aba	Shop	- - ditto	300 — —	93 — —	—
60	Shekh Gafur Mugrushah	Shop	- - ditto	—	562 — —	—
61	Haji Jan Mahomed Abdul	Shop	- - ditto	50 — —	296 — —	—
62	Amir Ali Gulab Ali	Shop	- - ditto	—	144 — —	—
63	Rasulkhan Shilabax	Shop	Tárdev-road	—	1,700 — —	—
64	Abdul Mahomed	Shop	Girgaon-road	60 — —	200 — —	—
65	Alima (woman)	Shop	- ditto	27 — —	30 — —	—
66	Lahimean	Shop	Gavália Tank-road	—	50 — —	—
67	Bakai Daridoen	Shop	Foras-road	—	200 — —	—
68	Gigha Futteh Mahomed	Shop	Parel-road	—	100 — —	—
69	Piru Manji	Shop	- ditto	—	10 — —	—
70	Sayad Amir Basir Ali	Shop	Fergusson-road	—	301 — —	—
71	Ditto	Shop	- ditto	—	100 — —	—
72	Nanumiya Kadarmiya	Shop	- ditto	—	350 — —	—
73	Shekh Harun Abdul Razak	Shop	- ditto	—	425 — —	—
74	Fakir Mahomed Kadarmiya	Shop	- ditto	—	1,138 — —	—
75	Ditto	Shop	- ditto	—	460 — —	—
76	Yakubkhan Dullakhan	Shop	- ditto	—	1,239 — —	—
77	Madarbax Alibax	Shop	- ditto	—	7 8 —	—
78	Shekh Ali Shekh Mira	Shop	Breach Candy-road	—	1,254 8 —	—
79	Jorabi (woman)	Shop	- - ditto	—	80 — —	—
80	Mahomed Edru	Shop	- - ditto	—	1,928 — —	—
			Carried forward	7,214 — —	82,937 8 —	1,757 10 —

Statement showing the Nature and Amount of Damage done to Musalmán Mosques, Houses, &c.—*cont^d.*

No.	Name.	Shop or Mosque.	Locality in which situated.	Damaged.	Stolen.	Recovered.
				Rs. a. d.	Rs. a. p.	Rs. a. p.
			Brought forward - - -	7,214 - -	82,937 8 -	1,757 10 -
81	Shekh Mahomed Shekh Mira.	Shop - - -	Breach Candy-road -	—	28 - -	—
82	Abdul Kadar Shekh Ismail	Shop - - -	- - ditto - - -	—	171 - -	—
83	Abdulbax Shekh Ismail -	Shop - - -	- - ditto - - -	—	119 8 -	—
84	Mahomed Khan Ahmed Khan.	Shop - - -	Purbhádevi-road -	—	69 - -	—
85	Daud Suleman - - -	Shop - - -	- - ditto - - -	—	600 - -	—
86	Abli Ismail - - -	Shop - - -	Cleveland-road - -	—	69 - -	—
87	Mahomedlal Khoja - -	Shop - - -	- - ditto - - -	—	50 - -	—
88	Fakirbhai Kasam Khoja -	Shop - - -	- - ditto - - -	—	54 - -	—
89	Fakir Ibrahim - - -	Shop - - -	- - ditto - - -	—	14 - -	—
90	Ismail Dinji - - -	Shop - - -	- - ditto - - -	—	70 - -	—
91	Nurmahomed Badulla -	Shop - - -	Curry-road - -	—	553 - -	—
92	Ashabi (woman) - -	Shop - - -	Elphinstone-road -	—	818 - -	—
93	Ditto - - - -	Shop - - -	- - ditto - - -	—	230 - -	—
94	Haji Ibrahim Jakeria -	Shop - - -	Cleveland-road - -	—	200 - -	—
95	Abdul Bava - - -	Shop - - -	De Lisle-road - -	—	27 - -	—
96	Miya Kaji - - -	Shop - - -	- ditto - - -	—	45 - -	—
97	Ibrahim Abdul - - -	Shop - - -	Tank Bandar - -	—	39 8 -	—
98	Karim Khanji - - -	Shop - - -	Arthur-road - -	—	6 2 -	—
99	Sale Mahomed Habib -	Shop - - -	Curry-road - -	—	359 - -	—
100	Haji Ibrahim Jakeria -	Shop - - -	Sivri-road - - -	—	4,000 - -	—
101	Ahmed Aba - - -	Shop - - -	ditto - - -	—	2,400 - -	—
102	Haji Ismail Haji Isak -	Shop - - -	ditto - - -	—	2,000 - -	—
103	Kamrudin Markudin - -	Shop - - -	ditto - - -	—	400 - -	—
104	Bala Bapu - - -	Shop - - -	Fergusson-road - -	—	45 - -	—
105	Shekh Ahmed Shekh Mahomed.	Shop - - -	Kála Chauki - -	—	241 12 -	—
106	Haji Hasan Chotani - -	Chotani (Ali Memon) Mosque.	Wálpákhadi-road -	200 - -	—	—
107	Fakir Mahomed Isufkhan -	Darga - - -	Karelvádi (Thákurdvár-road.	104 - -	—	—
108	Abdulla Imamuddin - -	Darga - - -	- - ditto - -	30 - -	—	—
109	Alamshah Jaffarshah - -	Darga - - -	Duncan-road, Cross-lane.	100 - -	—	—
110	Dadamiya Rahim Alishah -	Darga - - -	Durgádevi-street -	100 - -	—	—
111	Haji Kasam Jusab - -	Haji Kasam's Mosque	Dhanji-street, Grant-road.	500 - -	—	—
112	Abdul Rahiman Haji Mahomed Kadwani.	Mangalvádi Mosque	Girgaon-road - -	4,025 - -	—	—
113	Ditto - - ditto -	Pir Zúlphikar's Darga	- ditto - - -	700 - -	—	—
114	Abba Ismail Memon - -	Pirshah Nawaz's Darga.	- ditto - - -	1,920 - -	75 - -	—
115	Rahimtulla Alutal - -	Pir Nurshah's Darga	- ditto - - -	225 - -	—	—
116	Nur Mahomed Ibram -	Haji Saleh Mahd's Darga.	- ditto - - -	200 - -	—	—
117	Haji Abdulla Isa Fazal -	Haji Ali - - -	Mahálaxmi-road -	200 - -	—	—
118	Chinchpugli Masjid and Darga.	ditto - - -	- ditto - - -	1,000 - -	—	—
119	Falkland Road Masjid -	ditto - - -	- ditto - - -	300 - -	—	—
120	Peerkhan Lane Masjid -	ditto - - -	- ditto - - -	500 - -	—	—
121	Gujri Bazár Masjid - -	ditto - - -	- ditto - - -	150 - -	—	—
122	15th Lane Kámá hipura -	Darga - - -	- ditto - - -	100 - -	400 - -	—
123	14th - - ditto - -	ditto - - -	- ditto - - -	150 - -	250 - -	—
124	11th - - ditto - -	ditto - - -	- ditto - - -	25 - -	75 - -	—
125	8th - - ditto - -	ditto - - -	- ditto - - -	75 - -	125 - -	—
126	9th - - ditto - -	ditto - - -	- ditto - - -	75 - -	125 - -	—
127	7th - - ditto - -	ditto - - -	- ditto - - -	25 - -	75 - -	—
128	6th - - ditto - -	ditto - - -	- ditto - - -	50 - -	100 - -	—
129	5th - - ditto - -	ditto - - -	- ditto - - -	200 - -	200 - -	—
130	Bazár Road Kámáthipura -	ditto - - -	- ditto - - -	150 - -	150 - -	—
131	Ditto - - ditto -	ditto - - -	- ditto - - -	150 - -	100 - -	—
132	Ditto - - ditto -	ditto - - -	- ditto - - -	—	20 - -	—
133	Haji Jacob Jan Mahomed -	Masjid and Darga -	Sivri-road, Jakeria Bandar.	500 - -	—	—
134	Shekh Abdul Shekh Ismail	Room used for religious purposes.	Arthur-road - -	1,095 - -	—	—
135	Shekh Abdulla Suleman -	- - ditto - - -	- ditto - - -	130 - -	—	—
136	Ismail Haji Aba - -	Masjid - - -	Fergusson-road - -	—	—	—
137	Jangli Pir - - -	ditto - - -	Varli-hill - - -	—	—	—
138	Haji Isa Haji Faizda - -	Haji Ali Masjid and Darga.	Near Breach Candy Vellard.	3,000 - -	—	—
			TOTAL - - -	23,193 - -	99,241 6 -	1,757 10 -

Police Commissioner's Office, Bombay,
9 September 1893.

R. H. Vincent,
Acting Commissioner of Police.

STATEMENT showing the Number of Persons who Died in consequence of Injuries received during the Riots.

Hindus.	Musalmáns.	Others.	TOTAL.
33	46	1 Jew	80

Police Commissioner's Office, Bombay,
9 September 1893.

R. H. Vincent,
Acting Commissioner of Police.

STATEMENT of Persons Arrested and Dealt with during the Riots.

		Musalmáns.	Hindus.	Total.	REMARKS.
Arrested		858	647	1,505	
Sent for Trial		304	439	743	
Convicted	Under Sections 147, 148, 149, 152, 454, I. P. Code.	78	112	190	Forty-two, 2 years each; twenty-one, 1½ years each; one, 9 months; eight, 8 months each; ninety-one, 6 months each; eleven, 3 months each; ten, flogged; six, fined.
	Under Section 22 of Act XLVIII. of 1860.	216	308	524	
Discharged		10	19	29	
Remaining to be Tried		554	208	762	

Police Commissioner's Office, Bombay,
9 September 1893.

R. H. Vincent,
Acting Commissioner of Police.

Enclosure 2 in No. 3.

From the Brigadier-General Commanding Bombay District
to the Adjutant-General, Bombay Army, Poona; 21 August 1893.

I HAVE the honour to submit herewith my report on the military measures taken in aid of the civil power during the late riots in Bombay.

2. I attach a map showing the disposition of the principal posts; minor posts, which were frequently changed to meet the exigencies of the moment, are not shown.

3. It was not anticipated even by the civil authorities at the commencement that the riots would be of so serious a nature or spread over so wide an area. Had it been otherwise, Colonel Shortland would, by at once summoning the garrison to "alarm posts," have been in a position to make a general advance from the Carnac-road by 3 p.m, clearing the streets as he went and establishing posts of artillery and infantry, the former to command the main thoroughfares, the latter to patrol the small and intersecting streets and gullies. By 6 p.m. or earlier the town would have been as completely held by the troops as it was at mid-day on the 12th instant.

4. As it was, however, Colonel Shortland made the best disposition possible to meet the ever-increasing wave of disturbance that passed over the city, and owing to his prudence and forethought the least possible delay occurred in bringing up reinforcements as they were required.

REPORT on the Military Measures taken in aid of the Civil Power during the Riots in Bombay, on the 11th August 1893 and following days.

THE first intimation that anything unusual was occurring in the native town was received at the District Office at the Town Hall at 2.15 p.m. on the 11th August, when an European inspector of police brought an urgent verbal message from Mr. Vincent, the Commissioner of Police, asking for military assistance. There had been, he said, a *fracas* between Hindus and Muhammadans, which had increased to such proportions as to be beyond the power of the police to quell, and the Police Commissioner asked for four companies of a native regiment to assist.

A written order to Lieutenant Colonel Forjett, commanding the Marine Battalion, to turn out four companies at once and proceed to the assistance of the Commissioner of Police in Bhendy Bazar, was handed to him forthwith; and he was told that the 5th Bombay Light Infantry would also be ordered to fall in in lines and there await orders, in case further reinforcements were needed. Although the Commissioner of Police specially mentioned four companies of native troops as likely to be sufficient, it was deemed prudent to take measures to ensure further reinforcements, in addition to the 5th Bombay Light Infantry, being at hand in case of necessity. A telephone message was, therefore, dispatched to Colába warning the officers commanding British corps to keep their men to barracks, ready to turn out at the shortest notice. This, as the event proved, was a wise precaution.

Orders were also issued to all Volunteer corps to provide guards for their armouries.

Colonel Shortland, R.A., who was acting in command of the district during my absence on privilege leave, on hearing of the disturbance at once proceeded to the scene of action, and took up his position at Pydhowni, which then became and has since remained the head-quarters of the "street force."

The first troops to arrive at Pydhowni were a detachment of the Marine battalion, strength as per margin, under Major A. B. Mein, and shortly after 3 p.m. an advance was made up Bhendy Bazar-street towards the Jail-road, and thence round the jail, where a guard of a naik and six men was detached. From this point the march was continued through the narrow streets and gullies of Umarkhadi back to Pydhowni. Signs of the disturbance were everywhere. The streets were littered with *débris*, broken boxes, &c., that told of the recent looting of the shops. Dense crowds of excited natives, awed into temporary quiet by the presence of the troops, dispersed up narrow gullies right and left, only to meet again at some more distant spot and recommence their interrupted quarrel. Now and again a crowd more excitedly engaged did not recognise or did not seem to care for the advancing troops, and carried on their fighting until the presence of the military and the necessity for dispersion was brought more forcibly home to them. By degrees these streets were cleared, temporarily at least, and the detachment proceeded again up the Parel-road, and was posted at the corner of Erskine-road, with orders to patrol the streets in the vicinity and disperse any crowds that began to assemble.

2 British officers.
100 Native ranks.

In the meantime (about 3.45 p.m.) the remainder of the Marine Battalion* under Lieutenant Colonel Forjett had arrived at Pydhowni, and been dispatched to quell a disturbance in the Null Bazar, where "láthis" were being freely used and stones hurled, not only in the streets, but from the windows of the adjacent houses; and high above the excited cries of the Hindu mob rose the shouts of "Din, Din," from the throats of the Muhammadan fanatics. When the detachment arrived within 50 yards, the mob began pelting them with stones. Lieutenant Colonel Forjett and several men were hit, but no serious damage was done. The magistrate (Mr. Webb), finding that the crowd did not give way or cease throwing stones, ordered fire to be opened. One section was brought to the "present," but the crowd commencing to retreat, the section was brought down to the "ready" without firing.

*Strength—
2 British officers.
100 Native ranks.

Shortly afterwards the mob again advanced, but were charged and dispersed by a section under Lieutenant Creagh. This detachment under Lieutenant Colonel Forjett remained in the Null Bazar, and patrolled the adjacent streets

and lanes during the rest of the evening and night, and were continually employed dispersing crowds of rioters. One patrol was so vigorously attacked by the mob that the magistrate gave the order to fire. Three rounds were fired only, and, so far as could be ascertained, only one of the rioters was wounded.

At 4.30 p.m. two companies of the 5th Bombay Light Infantry were ordered up. These arrived under Lieutenant Grace, and were sent up to the jail. There was considerable rioting in the vicinity of this post on this evening, and again the next morning, but this detachment succeeded in reducing things to order without firing, although once or twice very hard pressed.

At 5 p.m. the remainder of the 5th Bombay Light Infantry under Colonel W. Scott were ordered up to Pydhowni, where they were employed till the arrival of the Loyal North Lancashire Regiment.

At 8.30 p.m. Colonel Scott was ordered to take his regiment to the "Two Tanks" in Grant-road. A detachment of one company had previously been ordered on under Lieutenant West to Falkland-road. This detachment found the neighbourhood in a state of turmoil, and it was nearly three hours before the continued exertions of officers and men were rewarded by the establishment of comparative quiet.

When, however, Colonel Scott arrived shortly after 8.30 p.m. at the "Two Tanks," he found that, thanks to the exertions of Lieutenant West's party, the vicinity was fairly tranquil. The next morning, however, the disturbances began again, and his detachment were fully employed keeping order.

A very large number of general parties of Muhammadans passed this way. The pretended mourners were in an excited state and ripe for a riot. Thanks, however, to Colonel Scott's vigilance and prudent measures, no serious riot occurred, though on one occasion the detachment had to resort to a bayonet charge to disperse a large crowd, numbering about 2,000 Muhammadans.

At about 6.30 p.m. on 11th instant a patrol under Subhedar Ram Pratker, 5th Bombay Infantry, when on its way from Pydhowni towards Grant-road, came upon the police brake full of policemen being attacked by the mob, who were rapidly overpowering the policemen and proceeding to wreck the brake. The Subhedar charged the crowd with his party, but the mob turned on the sepoys and began to belabour them with bludgeons. In self-defence, therefore, the Subhedar gave orders to fire two volleys. These dispersed the rioters. The mob was estimated by the police superintendent, who was on the spot, as over 1,000 strong.

Night was now fast approaching, and there were no signs of the disturbances subsiding. No sooner was one district reduced to comparative quiet by the presence of troops, than fresh riots broke out beyond the sphere of existing patrols; and as darkness came on the difficulty of watching long lines of streets with innumerable intersecting gullies increased enormously. It was felt, therefore, that the force employed was insufficient, and urgent orders were despatched to Colába for four field guns, and the Loyal North Lancashire Regiment to parade at once and proceed to Pydhowni.

Shortly before 8 p.m. the Loyal North Lancashire Regiment arrived at Pydhowni under command of Lieutenant Colonel Ryley, and the following parties were detached and sent forward:—

Strength—
9 Officers.
11 Serjeants.
413 Rank and File.

4 Serjeants.
89 Rank and File.

One company under Major de Hoghton to Essa Khalifa's stables in Bellasis-road.

4 Serjeants.
100 Rank and File.

One company under Captain Churchward to a position near the Jamsetjee Jeejeebhoy Hospital.

Thirty men under Lieutenant Carter to Parel. This party was subsequently reinforced by 20 men under 2nd Lieutenant Greig, and later again by one serjeant and 20 men. This last detachment had a very busy time during the next 24 hours dispersing crowds, and had one man wounded by a knife, which, however, luckily turned on his ribs, and a flesh wound only was inflicted.

The remainder of the battalion were held in reserve at Pydhowni.

Shortly after 8 p.m., in response to a call for their services, 25 of the Bombay Light Horse under Lieutenant Cuffe arrived.

The artillery also arrived about the same time.

Two

Two guns were posted commanding the approach to Pydhowni from the east.

The remaining two guns were taken to the junction of Grant and Parel roads, escorted by the Light Horse.

The guns were placed in position commanding the length of Grant-road, and an escort of Native Infantry given from the adjacent post.

The Bombay Light Horse then moved off, and accompanied the Commissioner of Police and Captain Swann, Deputy Assistant Adjutant General, along Grant-road and the adjoining gullies to Falkland-road as far as the junction of Bapty-road. Here the party divided, half going with Lieutenant Cuffe into Tardeo, where a disturbance was going on, and the other half accompanying Mr. Vincent in pursuance of a party of rioters, one of whose victims lay dead on the pavement at the corner. Although the streets and gullies of Kamatipura were thoroughly patrolled, no further traces were found. The Light Horse patrols remained out till 11.30 p.m. and then returned to Pydhowni. The streets were then almost deserted, but the inhabitants were awake in their houses and still in a very excited state. Here and there small parties of "badmashes" were seen attempting to loot whatever they could lay their hands upon. Many of these were captured.

Shortly before midnight a party of the Light Horse, 12 men, under Serjeant Symons, were dispatched to Tank Bunder in consequence of a reported riot, but on their arrival all was found quiet, though signs of a recent disturbance were plenty.

The rest of the night passed fairly quietly, but before dawn reports began to arrive of threatened disturbances in various quarters.

12th August. At daybreak half troop of the Light Horse were sent out under Lieutenant Cuffe through Chinchpoogly to Parel. On arriving Lieutenant Cuffe made the gasworks his head-quarters, and thence patrolled the vicinity. Much rioting took place in the neighbourhood from early morning till about 11 a.m., especially in Arthur-road, where large bodies of mill hands constantly made attacks on the Muhammadan quarters, and had to be dispersed. About 8 a.m. a large crowd armed with láthis were seen coming down from the direction of Jacob's Circle. They were driven into a corner by the Light Horse and disarmed.

The remaining half-troop under Serjeant Symons were kept at Pydhowni, and most usefully employed in patrol and escort duty throughout the day, up to 3.30 p.m., when they were joined by Lieutenant Cuffe and his half-troop from Parel and allowed to march home.

About 1 a.m. urgent messages had been dispatched to the Director of Indian Marine (Captain Campbell, R.I.M., D.S.O.) and the Senior Naval Officer on the station (Captain Schomberg, R.N.) for assistance, and at 6.30 a.m. a party of Blue-jackets and Marines from H.M.S. "Lapwing" and "Abyssinia," and a party of Indian Marine Lascars, arrived at Pydhowni.

Intimation was also received that two squadrons, 2nd Bombay Lancers, would arrive from Poona in the afternoon. A third squadron was subsequently added and arrived at midnight.

At 11 a.m. I arrived from leave, and proceeding at once to Pydhowni took command from Colonel Shortland, R.A.

Major Blomfield, Deputy Assistant Adjutant General, also returned from leave at the same time.

The position was very serious. Rioting had recommenced outside the limits held by the troops during the preceding night, and reports were still arriving of disturbances at still greater distances from Pydhowni. This entailed the detachment of parties from posts, and the consequent weakening of these posts. The addition, therefore, of the Naval Contingent* to the force available had been most opportune, and enabled the ever-increasing demands on the troops to be met without unduly reducing the strength of existing picquets.

*Europeans—
150 from H.M.S. "Abyssinia."
90 " " "Lapwing."
The lascars were armed with sticks and attached to the police.

Owing to the increasing number of prisoners in the jail, and the possibility of an attempt at release, I ordered one gun from Pydhowni to take up a position to command the approach to the jail.

At midday the distribution of the main posts was as under :—

EUROPEANS.

Pydhowni	1	gun, 21 gunners.
	100	rank and file, European Infantry.
	½	troop, Bombay Light Horse.
J. J. Hospital	100	rank and file, European Infantry.
Essa Khalifa's Stable, Bellasis-road	70	„ „
Jacob's Circle	30	„ „
Malabar Hill, Reversing Station	25	Naval Contingent.
Kemp's Shop, Gowalia Tank-road	40	Naval Contingent.
Jail	22	rank and file, European Infantry.
	1	gun, 22 gunners.
Parel*	26	rank and file, European Infantry.
	½	troop, Bombay Light Horse.
Grant-road	2	guns, 38 gunners.
Girgaum	56	Naval Contingent.

NATIVES.

Null Bazar	140	Native Infantry.
Grant-road, E.	90	„
Grant-road, W.	50	„
Police Station, Parel-road	30	„
Escort to guns in Grant-road	20	„
Jail	50	„
Jackeria Musjid	30	„
Crawford Market and Juma Musjid	50	„
Falkland-road	45	„

Throughout the day patrols from these posts were constantly on the move, dispersing crowds and keeping order in the vicinity.

Very heavy work was also entailed on the men by the necessity for providing strong escorts to funeral parties passing through on their way to Sonapore, and to the batches of prisoners which were being collected from the outlying chowkis and passed on to the jail.

Disturbances at Sewree, Mátunga, Máhim, Dádur, and on the Vilad, necessitated the despatch of detachments in these directions.

I must here acknowledge the valuable aid afforded by Mr. F. C. Rimington, the agent for the Bombay Tramway Company, who from the first freely placed his cars at our disposal without charge for the rapid transport of parties from point to point on the lines of tram. By this not only was much valuable time saved, a matter of the utmost importance, but the troops were also kept fresher for the arduous work before them.

The detachment of the 5th Bombay Light Infantry at Jackeria Musjid was twice during the day obliged to fire on the mob in self-defence. On each occasion the rioters numbered several hundreds, chiefly Pathans. The butt ends of the rifles and even a bayonet charge proving ineffectual, and the mob pressing hard on the small detachment, a few shots were fired on each occasion. The first time four of the mob were killed, and the second time one was killed and a few wounded. The moment the crowd began to yield ground and disperse the firing ceased.

The troops had now been 20–24 hours under arms, engaged in the most wearying of duties, with no immediate prospect of relief.

3.30 p.m. The situation was little changed for the better. In the immediate vicinity of posts quiet had to a certain extent been restored, but its continuance depended on the continued presence of an armed force. Rumours were rife of disturbances over a still greater area, and I had but little reserve to fall back upon in case of further demands. It was urgent on many grounds that quiet should be restored, but on none more so than for sanitary reasons. Since the outbreak of the riots the Health Department had been unable to do its work, and in a crowded city like Bombay another day or two of filth accumulation would be likely to breed an epidemic. I had wired for reinforcements, first to the extent of a wing of British and a wing of Native, and afterwards

* This detachment, originally 70 rank and file, had provided 30 men for Jacob's Circle, and sent 14 back to Pydhowni.

afterwards for a complete battalion of each. These, however, could not arrive till the next morning. In the meantime, therefore, I was glad to receive from Officers Commanding Volunteer Corps assurances of their readiness to turn out, and I gladly availed myself of their assistance, directing them to rendezvous as follows :—

The G. I. P. Railway Volunteers to parade at 6 p.m. at Pydhowni.

The B. B. and C. I. Railway Volunteers, after providing for the safety of their workshops at Parel, to parade at Grant-road at 6 p.m.

The Bombay Volunteer Rifles to parade at 6 p.m. at Pydhowni.

120 all ranks. At 4.45 p.m. the 1st squadron, 2nd Bombay Lancers, arrived at Pydhowni, and I dispatched them to patrol as follows :—

1st patrol, one troop, through Unmarkhadi. This patrol found all fairly quiet and arrived at the Arab Stables where they were to be quartered at 9 p.m. Patrolled again at 1 a.m., returning at 3.30 a.m.

2nd patrol, one troop, about the purlieus of Grant-road. These troops were busy all night and did not reach lines till after relief at 10 a.m. next morning.

3rd patrol, two troops, through and beyond Byculla. Dispersed a crowd of rioters and left one troop near scene of riot till midnight. The other troop patrolled by the Gasworks and Jacob's Circle back to Pydhowni, reaching lines at 9.30 p.m., and again patrolled at 11 p.m. over the same ground.

120 all ranks. The 2nd squadron, 2nd Bombay Lancers, arrived at Pydhowni at 5.45 p.m. and patrolled as under :—

1st patrol, two troops, through Girgaum in the direction of Mahalaxmi and the Vilad, with Colonel Shortland, R.A., whose knowledge of the disturbed localities was of the greatest use.

2nd patrol, one troop, to make its way to Malabar Hill, where half-troop would be stationed at Kemp's shop and half at the Reversing station.

One troop was detailed to escort 270 prisoners to the House of Correction, and went to quarters at midnight.

Strength—
5 Officers.
69 Rank and File. At 6 p.m. the G. I. P. Railway Volunteers under Lieutenant Colonel H. Swan arrived and were sent to the posts on Malabar-hill to reinforce the parties of the naval contingent.

5 Officers.
108 Rank and File. The B. B. and C. Railway Volunteers under Major Luard provided a company, strength as per margin, at the Grant-road station and patrolled the neighbourhood all night.

13 Officers.
150 Rank and File. The Bombay Volunteer Rifles arrived at Pydhowni shortly after 6 p.m. under Lieutenant Colonel Lyttleton Bayley, and provided the following posts :—

Jail - - - - -	34	R. and F. under	Captain Baird.
House of Correction - -	34	„ „	Place.
Marwari Bazar - - -	41	„ „	Nicholson.
Tramway Stables - -	29	„ „	Tomlinson.
Gasworks - - -	18	„	under Non-Commissioned Officer.

Shortly after 1 a.m. the 3rd squadron, 2nd Bombay Lancers, arrived and proceeded at once to their quarters in the Arab Stables.

The following are the orders issued regarding the medical arrangements, which were duly carried out :—

"1. The Station Hospital, Colaba (Surgeon-Lieut.-Colonel Gallwey in charge, and the Marine Battalion Hospital (Surgeon-Major Burroughs in charge), are base hospitals, to which all sick European and Native soldiers are to be sent, if they are likely to be unfit for duty for more than a few hours.

2. The disposition of the ambulance carts, doolies, &c., will remain as at present.

3. A medical officer, two medical warrant officers, and a hospital assistant will always be on duty at the Head Quarters, Pydhowni Police Station, where the sick and wounded, both European and Native, will be collected.

4. A medical warrant officer, with doolie-bearers, field companion, and surgical haversack, and one ward servant will be on duty at Malabar Hill for 12 hours at a time, to afford medical aid to the detachments, European and Native, on the Hill. The sick from this station will be sent direct to the base hospitals, an ambulance being requisitioned for from Pydhowni if necessary.

5. The officer in charge European base hospital will be good enough to nominate warrant medical officers, and the officer in charge native base hospital, hospital assistants for tours of duty at Pydhowni.

6. The warrant medical officers and hospital assistants may be detailed from all on military duty in Bombay, care being taken that regimental and hospital duties are not interfered with.

7. Surgeon Captain Nelis, M.S., is attached to the Lancashire Fusiliers.

8. The medical officers of Native Regiments will remain with their corps, but are available for duty at Pydhowni."

13th August. Total strength—22 officers, 619 rank and file.

The Head Quarter Wing, 2nd Battalion, Lancashire Fusiliers, under Lieutenant Colonel Goldsmith, arrived at 5.30 a.m., and were provided with quarters at the Sassoon Dock. The remaining wing arrived at 9.15 a.m. As soon as the men had breakfasted the Head Quarter Wing marched to Pydhowni and proceeded to relieve the posts held by the Loyal North Lancashire Regiment. Ninety men of the other wing were ordered up and relieved the posts on Malabar Hill held by the G. I. P. Volunteers and the Bombay Volunteers at the House of Correction.

7 British officers. 10 Native " 471 rank and file.

The 25th Bombay Rifles, strength as per margin, under Colonel Tandy, arrived in two detachments at the Victoria Station, the first at 6 a.m., the next at 9 a.m., and marched at once to the Esplanade, whence, after pitching camp and getting their food, they proceeded to Pydhowni and took over the posts in relief of the 5th Bombay Light Infantry and Marine Battalion.

The relieved battalions, the Loyal North Lancashire, the 5th Bombay Light Infantry and Marine Battalion, had now been continuously on duty for from 40 to 44 hours, and had performed a most trying task with unflagging energy and the greatest moderation.

The Royal Artillery detachments had been regularly relieved under regimental arrangements every 12 hours.

About 9 a.m. a disturbance, that threatened to become serious, commenced in the vicinity of Pydhowni, but was suppressed by a party of the Lancashire Fusiliers, under Lieutenant Watts, though not till after he had been ordered to fire on the mob. There were, however, so far as could be ascertained, no fatal results.

About 11 a.m. a riot took place near the Null Bazar. A party of the 25th Bombay Rifles, however, quickly dispersed the crowd, and 28 prisoners were arrested.

A squadron of cavalry under Major Pringle went out to Byculla Bridge at 6 a.m. and thence detached a troop which patrolled round Dadur and Parel and back to lines at 12.15 p.m., started again at 3.45 p.m., and remained at Parel until relieved by the Bombay Light Horse.

Another squadron was on constant patrol throughout the day.

Captains Aitken and Welman reported their arrival in the morning to assist in the staff duties, and I was thus enabled to arrange for a relief for the officers of my staff, who up to this had been uninterruptedly on duty.

I issued orders that in future only half the cavalry should be used for patrolling duty so as to allow of rest for men and horses, and provide a reserve in case of any sudden emergency.

1 Officer. 35 Non Commissioned officers and men.

At 6 p.m. the Bombay Light Horse again turned out and half were detailed to Parel, the rest to remain at Pydhowni.

The Bombay Volunteer Rifles again provided guards at—

House of Correction,
Marwari Bazar,

and also sent one non-commissioned officer and 14 men to guard Worli pumping station.

14th August.

The relief of all posts was carried out at 9 a.m.

A party of 70 Europeans of the P and O. Company's service were sent down by Mr. Uloth, the superintendent, P. and O. Company, for duty.

They were distributed as under—

25 to the Vihad.
25 to pumping station, Worli.
20 to Chinchpoogly.

Patrolling

Patrolling was carried out as before.

There were no disturbances to speak of.

Some time before daybreak an escort of two officers and 50 rank and file, Lancashire Fusiliers, and two officers and 50 men, 2nd Bombay Lancers, were sent to escort between 700 and 800 prisoners from the jail and House of Correction, to Byculla station *en route* for Thana jail. The infantry of the escort accompanied the train to Thana, and were there reinforced by 80 rank and file from the detachment 5th Bombay Light Infantry.

15th August.

The Thana jail guard was increased by 30 men.

During the day the town became much more quiet, and the inhabitants gradually began to go about their business.

16th August. The improvement in the state of the town continued.

Owing to heavy rain I moved the 25th Bombay Rifles from the Esplanade into a grain shed at Carnac Bridge, which was kindly placed at my disposal by Mr. O'Callaghan, Agent, B. B. & C. I. Railway.

I also made arrangements for quartering two squadrons, 2nd Bombay Lancers, in the jetty shed at the Prince's Dock, and detailed one squadron to Parel to take all duties in the vicinity, and to be located in the body guard lines at Government House, the use of which for the purpose had been sanctioned.

17th August. All reported quiet from all posts, business resumed, and the townsfolk moving about engaged in their ordinary pursuits.

18th August. Nothing of consequence occurred.

19th August. His Excellency the Governor of Bombay arrived and visited the quarters at the Prince's Dock, Carnac Bridge, and Sassoon Dock.

After consultation with the Commissioner of Police I withdrew many of the smaller outposts.

20th August. As no ill effects were caused by the withdrawal yesterday of the outposts, I made arrangements for reducing the number of men in each of the remaining posts to take effect from to-morrow.

I also arranged to withdraw my head-quarters from Pydhowni, and placed the general supervision of the posts in the town under a lieutenant-colonel to be detailed daily.

Where all concerned have worked so cheerfully and well, it would be invidious to particularize. At the same time I consider that the greatest credit is due to the officers and men of the Bombay garrison, who were on duty from the commencement of the riots and bore the brunt of the first outbreak. They were under arms for from 40 to 44 hours, and worked throughout with energy and promptitude, combined with the patience and forbearance demanded by the special circumstances of the case

In conclusion, I would express my appreciation of the action taken and the dispositions made to quell the riot by Colonel D. V. Shortland, R.A., commanding the district in my absence, and would bring to notice the good work done by Captain J. C. Swann, Deputy Assistant Adjutant General, who alone of my staff was in Bombay when the riots began, and was almost continuously on duty till the evening of the 13th from the commencement.

Enclosure 3, in No. 3.

From H. A. Acworth, Esq., I.C.S., Municipal Commissioner for the City of Bombay, to G. C. Whitworth, Esq., Secretary to Government, Judicial Department; 21st September 1893.

THE Police Commissioner has been good enough to supply me with a copy of his report No. 5535-6 R. of 9th instant on the recent riots, and I venture in connection with this subject to submit to Government, for such notice as they deem them to deserve, the good services of certain officers belonging to the Municipality.

2. His Excellency the Governor was, so far as I recollect, informed in a telegram from the General Commanding, dispatched during the night of 12th, 13th of August, that the "Health Department was paralysed." His Excellency was good

good enough thereupon to telegraph to me offering me assistance, to which I replied to the effect that the men were quite willing to work, but were terrorized by the rioters.

3. On Saturday 12th and Sunday 13th the state of the city was becoming very serious owing to the inability of either sweepers or scavengers to perform their duty. Even on Malabar Hill almost no service was done by municipal sweepers on 12th, while in most other parts of the city the usual sweepers' service was totally absent; and from Friday evening 11th, to Sunday morning 13th, no scavenging whatsoever was done anywhere. What this means in a city which is almost entirely dependent on halalkhors for the removal of its night soil to the sewers, and from the streets of which at this time of year over 850 tons of refuse are daily removed by cart, may be without difficulty imagined. On Sunday 13th there was an impurity in the air which was distinctly perceptible almost everywhere, and had the Health Department been unable for a day or two longer to resume its labours the health of the city would almost certainly have been affected.

4. I may add to this that the disturbances which occurred on Saturday 13th, at Mahalaxmi and Worli, in which the Hindus attacked Muhammadans and damaged or tried to damage their mosques, threatened to interfere with the pumping arrangements at Love Grove. Most of the firemen, fitters, &c., are Muhammadans, and they were so terrified that it was only with great difficulty that they were kept to work by Mr. Hewett, the head engineer, and I think it reflects great credit on him that he managed to keep the engines running without a single stoppage, which he would not have been able to do if he had not himself, armed with a revolver, escorted the men to and from their work. On the evening of Sunday, 13th, a guard was at my request detached to protect the pumping station, a service at first performed by Blue Jackets, but afterwards, I believe, by men of the Volunteer Rifles, to whom I am much indebted, for had the pumping been stopped even for an hour the result would have been to flood many parts of the city with sewage.

5. The work of afternoon scavenging was begun as usual at about 1.30 p.m. on Friday 11th. Outside the area of the riots the work was done, but the men with their carts were in many instances unable to get back to their stables. Within the affected area the work of collecting refuse was to some extent carried out, but the carts were unable to get through to the Flats. I must particularly commend the behaviour of Inspector DeSouza of C. Ward, who sent out his carts through the affected area, himself doing all he could to get the work done, and inducing his men to work in Umarkhadi and streets south of it under circumstances of great difficulty and danger. It was not found possible to get the carts through to the Flats and the men took them to their stables in Null Bazar, from whence they were unable to emerge till next day. Mr. DeSouza, with his Sub-Inspector, Mr. Harris, made a gallant attempt to escort the men (low-caste Hindus) to their chawls, but was compelled to retire after being exposed to much ill-usage. Mr. Glover, Inspector, B. Ward, and Mr. Powell, Inspector, E. Ward, had similar experiences with variations of detail. Mr. Hallums in charge of the night branch had a more arduous task than perhaps any other inspector. He began to muster his men, the drivers of night soil and cesspool carts, all of them Muhammadans and about 150 in number, at his stables in Kamatipura about 2 p.m. on the Friday. At about 3 p.m. rioting began on the part of Musalmans, and some time after the Kamatis of the district rose. From that moment they held the upper hand in Kamatipura. And Mr. Hallums and his men were literally besieged until Sunday morning. They were surrounded by hundreds, probably thousands of Kamatis, who pelted and slung stones at them, and on several occasions tried to rush the doors of the stables, which they were only prevented from doing by the firm and gallant front shown by Mr. Hallums and his Sub-Inspector, Mr. Mowforth, for the men were utterly cowed. On Sunday morning 10 of the men got across to their houses which were just opposite, in the endeavour to get food, but they were attacked by Kamatis, and a fray ensued which was stopped by a party of the 5th Native Infantry under an European officer. The men were afraid to turn out until the Monday morning, and during the entire interval they as well as Mr. Hallums and Mr. Mowforth were without food. If it had not been for the support and protection of their two European officers the probability is that many of the men would have been killed,

killed, the rest would have dispersed, and the work of the night branch of the Health Department would have been brought to a dead-lock. The stables under Mr. Inspector Powell (E. Ward) in 10th-street, Kamatipura, were on Saturday threatened by Musalmans. Mr. Powell's men are all low-caste Hindus. The rioters, however, were amenable to reason and were persuaded to forego their intention on the iniquity of attacking men and an establishment belonging to "the Sirkar" being pointed out to them. On the same day his men were threatened with death by a Hindu mob unless they turned out and joined the rioters, and many were terrorized into turning out, but Mr. Powell (an old soldier, as are also Mr. Glover and Mr. Hallums) followed them, and with great danger to himself, by the exercise of his personal influence and exertions got them all back to their stables again. Mr. Inspector Desmier of D. Ward had perhaps a less arduous task to perform than his colleagues whose names I have given, but his stables were also threatened and he deserves particular mention for having on Saturday, at the desire of the Special Magistrate at Mahalaxmi (Dr. Weir), escorted to the Arthur-road Hospital the corpse of a Mahomedan killed at Mahalaxmi and which he detailed six of his men to carry. Arthur-road was in an exceedingly disturbed state and the service was decidedly dangerous.

6. I must not omit, in submitting these names to Government, to mention those of two gentlemen who deserve more credit than any of them; those of Dr. Weir, the Health Officer, and Mr. Leask, Assistant Health Officer. Both of these officers (the former having also the duties of a Special magistrate to discharge) were continually night and day on the move to the different parts of the city where their duty lay, regardless of the disturbances, straining every nerve to protect their men, to re-establish confidence among them, and to get the work of the department resumed. If it had not been for the personal character and influence of the heads of the department and of their subordinates whom I have named, it is impossible to say to what lengths disorganisation might have gone. The scavengers, sweepers and drivers of the Health Department, though they can be turbulent at times, are a very nervous and timid set of men, and if they had not had confidence in their officers, and if their officers had not deserved such confidence, they would undoubtedly have deserted in large numbers. The consequence must have been a rise in the death rate, for it is not possible at short notice to supply any large number of new men to the department, in which, though the wages are good, the duty is unpopular, and a large desertion must have resulted in a proportionate failure of service.

7. It is needless that I should expatiate on the vital importance to a city, in which the whole of the work connected with privies and with scavenging is done by hand, of securing a continuity of efficiency on the part of the staff. Interests of such a critical and far-reaching character are dependent upon the competence of the officers of the Health Department, that I have thus ventured to think it desirable that some higher authority than the Municipal Commissioner should take notice of the extraordinary good service I have referred to in this report, in order that the officers themselves may feel that their work is adequately recognised and that the whole department may realize that the same chance of recognition is open to them.

8. I beg to submit to the consideration of His Excellency in Council, therefore, for such commendation as he may be pleased to bestow, the names of—

Surgeon Lieutenant Colonel T. S. Weir, Health Officer.
Mr. J. Leask, Assistant Health Officer.
Mr. T. Glover, Inspector.
Mr. A. G. Hallums, Inspector.
Mr. J. Powell, Inspector.
Mr. J. C. De Souza, Inspector.
Mr. J. M. Desmier, Inspector.
Mr. W. H. Harris, Sub-Inspector.
Mr. W. R. Mowforth, Sub-Inspector.
Mr. B. H. Hewett, Head Engineer, Love Grove.

STATEMENT showing the Number of Deaths due to the Bombay Riots as registered in the Registration Branch, Health Department, and the cause of Death in each case.

Number.	Date of Death.	Sections.	Street or Vádi.	Name.	Sex.		Age.			Caste.	Occupation.	Cause of Death.	Inquest Held.	Inquest was not Held.
					Males.	Females.	Yrs.	m.	dys.					
1	12 Aug. 1893	Khetvádi	Chunábhutty	Gulbatsha Sherdusman	1	–	35	0	0	Pathán	Dock labourer	Gunshot wound of the right thigh	1	–
2	12 „ „	- ditto	4th Khetvádi	Dhondi Jiváji	1	–	40	0	0	Nahávi	Barber	Fracture of the skull from blows of sticks	–	1
3	12 „ „	Mahálaxumi	Mahálaxumi, Breach Candy-road	Ráma Vittu	1	–	40	0	0	Maráthi	Máli	- - - ditto - - - - ditto - - - -	1	–
4	12 „ „	- ditto	Mahálaxumi	Huscin	1	–	40	0	0	Mussalmán	Mendicant	- - - ditto - - - - ditto - - - -	1	–
5	11 „ „	Kámáthipura	Kámáthipura 7th-street	Devji Laxuman	1	–	40	0	0	Kámáthi, Durji	Tailor	- - - ditto - - - - ditto - - - -	1	–
6	12 „ „	Byculla	Byculla	Bábáji	1	–	30	0	0	Hindu, Marátha	Gardener	Compound fracture of the skull	1	–
7	11 „ „	Unknown	Unknown	Unknown	1	–	25	0	0	Mahomedan	Unknown	Fracture of the skull from blows	1	–
8	12 „ „	- ditto	- ditto	- ditto	1	–	25	0	0	- ditto	- ditto	Gunshot wound	1	–
9	12 „ „	- ditto	- ditto	- ditto	1	–	30	0	0	- ditto	- ditto	Fracture of the skull from blows by sticks	1	–
10	12 „ „	- ditto	- ditto	- ditto	1	–	25	0	0	- ditto	- ditto	- - - ditto - - - - ditto - - - -	1	–
11	12 „ „	- ditto	- ditto	- ditto	1	–	40	0	0	- ditto	- ditto	- - - ditto - - - - ditto - - - -	1	–
12	12 „ „	- ditto	- ditto	- ditto	1	–	50	0	0	- ditto	- ditto	- - - ditto - - - - ditto - - - -	1	–
13	12 „ „	- ditto	- ditto	- ditto	1	–	25	0	0	- ditto	- ditto	Fracture of the skull and extensive scalp wound	1	–
14	12 „ „	- ditto	- ditto	- ditto	1	–	30	0	0	Mahomedan, Pathán	- ditto	Hæmorrhage from gunshot wound	1	–
15	12 „ „	- ditto	- ditto	- ditto	1	–	23	0	0	Mahomedan	- ditto	Fracture of the skull from blows by sticks	1	–
16	12 „ „	- ditto	- ditto	- ditto	1	–	26	0	0	- ditto	- ditto	- - - ditto - - - - ditto - - - -	1	–
17	13 „ „	Khára Talão	Doctor-street	Sálumiya Fakumiya	1	–	40	0	0	- ditto	Servant	Gunshot wound	–	1
18	13 „ „	Unknown	Unknown	Unknown	1	–	50	0	0	- ditto	Unknown	Fracture of the skull	1	–
19	14 „ „	Nágpáda	Nágpáda, J. J. Hospital	Mota Kuma	1	–	20	0	0	H., Márvádi	Cook	Penetrating wound of the chest and lung	1	–
20	12 „ „	Chukla	Bhisty Molla	Chánd Maluk	1	–	50	0	0	Mussalmán	Servant	Fracture of the skull from blows by sticks	1	–
21	12 „ „	Dongri	Bengalpura, Jail side	Rághu Abáji	1	–	25	0	0	Maráthi	Labourer	Stab in the abdomen from a knife	1	–
22	13 „ „	Umarkhádi	Bhendy Bazar, J. J. H.	Warbi Wazir	1	–	20	0	0	Mussalmán	Cart driver	Penetrating bayonet wound of abdomen	1	–
23	14 „ „	- ditto	- - - ditto	Rámchandra Vithoba	1	–	32	0	0	Hindu	Labourer	Fracture of the skull and rupture of lung	1	–
24	13 „ „	Dongri	Khaduck	Miya Abdula	1	–	18	0	0	Mussalmán	Domestic servant	Fracture of the skull	1	–
25	13 „ „	- ditto	Dongri, J. J. Hospital	Husein Hamábád	1	–	22	0	0	- ditto	Unknown	Gunshot wound (right buttock)	1	–
26	12 „ „	Mázagaon	Mount-road	Bávsáb Bháva	1	–	40	0	0	- ditto	Sawyer	Fracture of the skull by blows from sticks	1	–
27	13 „ „	- ditto	Grant-road, J. J. H.	Bábáji Sutan	1	–	25	0	0	- ditto	Mill hand	Fracture of the skull and rupture of lungs	1	–
28	14 „ „	- ditto	Narelvádi, Mount-road	Abdulally Abdulkhán	1	–	16	0	0	- ditto	Mill labourer	Fracture of the skull by blows from sticks	1	–
29	13 „ „	- ditto	Mount-road	Urpál Hákim	1	–	30	0	0	- ditto	Cook	- - - ditto - - - - ditto - - - -	1	–
30	12 „ „	2nd Nágpáda	Shaik Budan Kamudan-street	Ibrámsáb A'damsáb	1	–	60	0	0	Shaik, Mussalmán	Custom peon	Gunshot wound	–	1
31	12 „ „	- ditto	- - ditto - ditto	Rahimudin Shaik Ismáil	1	–	22	0	0	- - ditto	Coalman on steamer	- - ditto	–	1
32	12 „ „	- ditto	Undria-street	Abdullatiff Fakirmahomed	1	–	21	0	0	- - ditto	Student	- - ditto	–	1
33	12 „ „	- ditto	- ditto	Abdulrahimán Sharfudin	1	–	15	0	0	- - ditto	Boiler maker	- - ditto	–	1
34	12 „ „	- ditto	Temker-street	Issák Rajeff	1	–	25	0	0	Bengali, Mussalmán	Fireman on steamer	- - ditto	–	1
35	12 „ „	- ditto	Huzaria-street	Miya Karamally	1	–	27	0	0	- - ditto	- - ditto	- - ditto	–	1
36	13 „ „	- ditto	Tank-street	Ramján Ismáil	1	–	60	0	0	Momin, Mussalmán	Weaver	Penetrating wound	–	1
37	13 „ „	- ditto	New Cazipura	Matherkhán Pirkhán	1	–	18	0	0	Pathán, Mussalmán	Fireman on steamer	- - ditto	–	1
38	13 „ „	- ditto	Undria-street	Shaik Buran Shaik Valli	1	–	60	0	0	Shaik, Mussalmán	Stone cutter	- - ditto	–	1
39	13 „ „	Kámáthipura	Kámathipura 7th-street	Khanmahomed Niváz	1	–	40	0	0	Momin, Mussálmán	Mukadam in mill	Injuries not specified	–	1
40	12 „ „	Byculla	Haines-road	Unknown	1	–	40	0	0	Mahomedan	Unknown	Fracture of the skull by blows from sticks	1	–

41	12	„	„	- ditto - - -	Agripáda - - - - -	Ráma Gannu - - - -	1	–	40	0	0	Hindu - - -	Labourer - -	Fracture of the base of the skull - - -	1	–
42	15	„	„	Parel - - -	Arthur-road - - - -	Ráma Arjun - - - -	1	–	22	0	0	Marathi - -	Mill labourer -	Exhaustion following wounds of the chest and stomach.	1	–
43	14	„	„	ditto - - -	- ditto - - - - -	Bhiva Bábáji - - - -	1	–	47	0	0	- ditto - - -	Plumber - -	Hœmorrhage from bayonet wound - - -	1	–
44	15	„	„	ditto - - -	Curry-road - - - -	Jahángir Usmán - - -	1	–	40	0	0	Mussalmán - -	Domestic servant -	Fracture of the skull by blows from sticks -	1	–
45	13	„	„	ditto - - -	- ditto - - - - -	Cheda - - - - -	1	–	35	0	0	- ditto - -	- - ditto - -	- - - ditto - - - - ditto - - - -	1	–
46	13	„	„	ditto - - -	- ditto - - - - -	Sakina - - - - -	–	1	30	0	0	Meman - - -	(Husband) dyer -	- - - ditto - - - - ditto - - - -	1	–
47	12	„	„	Brought by Police Peon No. 820, from Tank Bandar to J. J. Hospital.		Rághu Yashwant - - -	1	–	22	0	0	Hindu - - -	Mill hand - -	Fracture of the base of the skull - - -	1	–
48	12	„	„	Unknown - -	Unknown - - - - -	Unknown - - - - -	1	–	55	0	0	- ditto - - -	Barber - - -	Fracture of the skull - - - - - -	1	–
49	12	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	24	0	0	- ditto - - -	Unknown - -	Hœmorrhage from a cut throat - - - -	1	–
50	12	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	22	0	0	- ditto - - -	- ditto - -	Fracture of the skull - - - - - -	1	–
51	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	55	0	0	- ditto - - -	- ditto - -	- - ditto - - - - - - - - -	1	–
52	12	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	20	0	0	- ditto - - -	- ditto - -	Fracture of the skull by blows from sticks -	1	–
53	11	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	30	0	0	- ditto - - -	- ditto - -	Fracture of the base of the skull - - -	1	–
54	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	30	0	0	- ditto - - -	- ditto - -	Fracture of the skull by blows of sticks -	1	–
55	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	22	0	0	- ditto - - -	- ditto - -	- - - ditto - - - - ditto - - - -	1	–
56	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	40	0	0	- ditto - - -	- ditto - -	- - - ditto - - - - ditto - - - -	1	–
57	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	24	0	0	- ditto - - -	- ditto - -	- - - ditto - - - - ditto - - - -	–	1
58	12	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	40	0	0	- ditto - - -	- ditto - -	Compound fracture of the skull - - - -	1	–
59	11	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	37	0	0	- ditto - - -	- ditto - -	Fracture of the skull - - - - - -	1	–
60	11	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	30	0	0	- ditto - - -	- ditto - -	Compound comminuted fracture of the skull -	1	–
61	12	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	17	0	0	- ditto - - -	- ditto - -	Fracture of the skull and scalp wound - -	1	–
62	13	„	„	- ditto - -	- ditto - - - - -	- ditto - - - - -	1	–	40	0	0	Mussalmán - -	- ditto - -	Fracture of the skull by blows from sticks -	1	–
63	12	„	„	- ditto - -	Brought by Police Peon No. F.—1291, J. J. Hospital.	- ditto - - - - -	1	–	26	0	0	- ditto - -	- ditto - -	Fracture of the skull - - - - - -	1	–
64	12	„	„	- ditto - -	Unknown, J. J. Hospital - -	- ditto - - - - -	1	–	38	0	0	- ditto - -	- ditto - -	- - ditto - - - - - - - - -	1	–
65	12	„	„	Brought by Police Peon No. 1059, from Two Tanks to J. J. Hospital.		Jaman Khudábax - - -	1	–	24	0	0	- ditto - -	- ditto - -	Bayonet wound of right thigh - - - -	1	–
66	16	„	„	Khára Talão -	Guzar-street - - - -	Hassan Khán - - - -	1	–	40	0	0	- ditto - -	Fireman - -	Wound of the chest from a lance - - -	1	–
67	16	„	„	Tárdeo - -	Grant-road - - - -	Rádha - - - - -	–	1	25	0	0	Kunbi, Pardesi -	Pán shop keeper -	Gunshot wound on the hand and neck (exhaustion) by a rifle.	1	–
68	15	„	„	Byculla - - -	Jacob Circle - - - -	Ibráhim - - - - -	1	–	26	0	0	Mussalmán - -	Barber - -	Fracture of the base of the skull - - -	1	–
69	16	„	„	Tárdeo - - -	Grant-road - - - -	Vazir Káder - - - -	1	–	60	0	0	Mahomedan - -	Cook - - -	Gunshot wound of the left thigh - - -	1	–
70	17	„	„	1st Nágpáda - -	Pirkhán-lane - - - -	Ismáil Báwásáb - - -	1	–	21	0	0	- ditto - -	Fitter - - -	- - - ditto - - - ditto - - - -	1	–
71	18	„	„	Mázagaon - -	Mázagaon-road - - - -	Ráma Khanderáo - - -	1	–	70	0	0	Maráthi - -	Groom - - -	Internal injuries caused by stones and sticks -	1	–
72	19	„	„	Umarkhádi - -	Old Nágpáda - - - -	Jogdor Badrináth - - -	1	–	30	0	0	Pardesi, Brahmin -	G. I. P. Railway Police.	Tetanus traumatic (from wound of the scalp by blows from sticks).	1	–
73	20	„	„	Bhuleshvar - -	Cáwasji Patel, Tank-road -	Govind Essu - - - -	1	–	45	0	0	Maráthi - -	Máli - - -	Tetanus traumatic (from wound of the head by blows from sticks).	1	–
74	22	„	„	Parel - - -	Chinchpugly - - - -	Kasia Laxuman - - -	1	–	25	0	0	- ditto - - -	Mill labourer -	- - - ditto - - - - ditto - - - -	1	–
75	25	„	„	Kámáthipura -	Kámáthipura, 11th-street -	Bhuma Rámáya - - -	1	–	30	0	0	Kámáthi - -	Labourer - -	Tetanus traumatic from scalp wound - -	1	–
76	26	„	„	Lower Colába -	Lower Colába - - - -	Syed Mira Syed Ahmed -	1	–	35	0	0	Mahomedan - -	Police Sepoy No. A—120.	Gunshot wound of the right thigh received while in the execution of his duties.	1	–
77	27	„	„	Kumbhárváda -	Bhangy Molla - - - -	Dádu Vithal - - - -	1	–	25	0	0	Hindu (Bhangy) -	Municipal Halál-khore.	Tetanus traumatic from wound of the hand by blows from sticks.	1	–
78	26	„	„	Mázagaon - -	Nesbit-road - - - -	Govind Ratnu - - - -	1	–	40	0	0	Maráthi - -	Labourer in G. I. P. Railway workshop.	Tetanus traumatic from wound of the head by blows from sticks.	1	–
79	26	„	„	Unknown - -	Unknown - - - - -	Ibráhim Ramján - - -	1	–	7	0	0	Shaik, Mussalmán	Mendicant - -	Tetanus traumatic from wound of the head caused by stones.	1	–
80	28	„	„	2nd Nágpáda -	Bellasis-road - - - -	Mordekhy Moses - - -	1	–	27	0	0	Jew - - -	Dealer in Turkish caps.	Penetrating bayonet wound of abdomen - -	1	–
*81	14 Sept.	„		Khara Talao - -	Guzar-street - - - -	Vishrám Jánu - - - -	1	–	45	0	0	Maráthi - -	Labourer - -	Gunshot wound of the lower jaw - - -	1	–

* This individual died since the submission of Mr. Vincent's Report, No. 5535—6 R., dated 6th September 1893.

Public Health Department, Bombay, 16 October 1893.

T. S. Weir, Health Officer.

Enclosure 4, in No. 3.

Riots between Hindus and Mahomedans in the City of Bombay.

(No. 6736.)

Judicial Department, Bombay Castle,
26 October 1893.

LETTER from the Commissioner of Police, Bombay, No. 5535—6 R., dated the 9th September 1893, submitting, with reference to his Letter of the 12th August 1893, which contained his preliminary Report on the late Musalman and Hindu Religious Riots in the City of Bombay, a detailed Report regarding the Riots.

LETTER from the Municipal Commissioner for the City of Bombay, No. 12,599, dated the 21st September 1893, submitting, for such commendation as Government may be pleased to bestow, the names of the Officers of the Health Department of the Bombay Municipality who rendered valuable service during the recent Riots in Bombay.

MEMORANDUM from the Military Department, No. 1135 A.G., dated the 5th October 1893, transferring a Letter, No. A. 133—2951, dated the 18th September 1893, from the Adjutant General, Bombay Army, who forwards the Report of the General Officer Commanding Bombay District, relative to the Military Measures taken in aid of the Civil Power during the recent Riots in Bombay; in which he also brings to notice the assistance given him by Mr. Rimington, Agent of the Bombay Tramway Company, Mr. Uloth, Superintendent, P. and O. S. N. Company, and Mr. O'Callaghan, Agent, B. B. and C. I. Railway.

Resolution.—Following the precedent of 1874, the report of the Commissioner of Police on the recent riots in Bombay, together with those of the General Officer Commanding Bombay District, and of the Municipal Commissioner, should be forwarded to Her Majesty's Secretary of State for India, copies being at the same time furnished to the Government of India.

2. The thanks of Government should be conveyed to Mr. Campbell, Mr. Acworth, Colonel Shortland, Mr. Cooper, and Mr. Webb, upon whom the heat and burden of the first day's riots chiefly lay; and also to General Budgen, and the officers and men of the Naval and Military Forces, Regular and Volunteer, under his command, for the excellent discipline maintained, and the temper and moderation displayed, and to the private gentlemen mentioned by him; to the gentlemen named in the margin, who voluntarily undertook the responsible and wearisome duties of special magistrates; to the medical officers and the sisters and nurses of the hospitals where the sufferers were treated, whose normal labours were largely added to; to the officers of the Health Department, Bombay Municipality, mentioned in the Municipal Commissioner's letter; to the many private individuals who most generously made provision for the forces in the early stages of the outbreak; to the officers and men of the City Police Force, and those officers and men who were specially deputed to duty in Bombay, for the determination they displayed in separating the conflicting parties and securing a restoration of order and recognition of the law; and especially to Mr. Vincent, Commissioner of Police, for his personal courage and indefatigable energy in performing the dangerous and arduous duties which fell to his share.

Surgeon Lieut. Colonel T. S. Weir.
Mr. J. M. Campbell, I.C.S., C.I.E.
Mr. A. M. T. Jackson, I.C.S.
Mr. G. Cotton.
Lieut. Colonel W. Osborn.
Mr. L. R. W. Forrest.
Mr. C. A. B. Beatty.
Mr. A. R. Maidment.
Captain W. P. Walshe.
Mr. C. Douglas.
Mr. M. Turner.
Mr. J. L. Symons.
Mr. L. P. Russell.
Major B. Scott, R.E.
Mr. H. M. Phipson.
Mr. F. A. Little.

(signed) *C. H. A. Hill,*
Under Secretary to Government.

To J. M. Campbell, Esq., I.C.S., C.I.E., Collector of Bombay.
C. P. Cooper, Esq., Chief Presidency Magistrate.
W. Webb, Esq., Acting Second Presidency Magistrate.
Major B. Scott, R.E., Acting Mint Master, Bombay.

A. M. T. Jackson,

A. M. T. Jackson, Esq., I.C.S.
F. A. Little, Esq., Solicitor to Government.
The Inspector General of Police.
The Inspector General of Prisons.
The Surgeon General with the Government of Bombay.
The Municipal Commissioner for the City of Bombay.
The Commissioner of Police, Bombay.
The Public Works Department.
The Public Works Department (Railway).
The Military Department (returning the papers received with that Department memorandum, No. 1135 A.G., dated the 5th October 1893).
The Marine Department.
The Revenue Department.
The General Department.

} With a request that the purport of paragraph 2 of this Resolution may be communicated to the officers subordinate to them who are referred to therein.

G. Cotton, Esq.
L. R. W. Forrest, Esq.
C. Douglas, Esq.
M. Turner, Esq.
J. L. Symons, Esq.
L. P. Russell, Esq.
H. M. Phipson, Esq.
H. W. Uloth, Esq.
F. C. Rimington, Esq.

} By letter.

The Senior Naval Officer, Bombay.
The Government of India.
The Secretary of State for India.

} By letter.

— No. 4. —

LETTER from the Government of India to the Secretary of State, No. 82; dated 20th December 1893.—Received 8th January 1894.

IN continuation of our Despatch, No. 66 (Public), dated the 8th November 1893, we have the honour to forward, for your Lordship's information, a copy of a letter from the Government of the North-Western Provinces and Oudh, giving cover to a report by the Commissioner of the Benares Division on the disturbances which occurred at the end of June last, in the Gházipur District, in connection with the cow-protection movement.

No. 2631, dated 6th December 1893.

Enclosure 1, in No. 4.

From the Honourable J. J. D. LaTouche, Chief Secretary to the Government of the North-Western Provinces and Oudh, General Department, to the Secretary to the Government of India, Home Department; dated 6th December 1893.

IN continuation of my letter, No. 2312, dated 13th October 1893, I am directed to forward, for the information of the Government of India, a report by the Commissioner of Benares, No. 483, dated 16th October 1893, on the disturbances which occurred at the end of June last, in the Gházipur District, in connection with the cow-protection movement.

Enclosure 2, in No. 4.

From H. B. Finlay, Esq., Officiating Commissioner, Benares Division, to the Chief Secretary to the Government of the North-Western Provinces and Oudh; dated 16th October 1893.

In accordance with your demi-official orders, I have the honour to submit a brief report on the late disturbances in the district of Gházipur. It adjoins Azamgarh and Ballia on the north and east; on the south the river Ganges separates it from the District of Shahabad in Bengal.

So far as we can ascertain, the wire-pullers of the anti-kine-killing, or Gaurakhshani, movement commenced their operations in Gházipur in 1886. From the town of Gházipur the movement spread over the whole of the district, and was supported freely by Hindu officials and non-officials, especially by the honorary magistrates and members of the municipal and district boards. The president of the head-quarters committee or sabha was Shew Nath Singh, an honorary magistrate. The Government pleader was a vice-president. Other pleaders were conspicuous among the members. In Gházipur the same organisation was adopted as in the adjoining districts, *e.g.*, Ballia and Azamgarh, and the measures found so successful elsewhere proved equally successful in Gházipur. They are now well known, and I need not describe them in detail.

2. The district authorities had been aware for more than a year that the agitators were very actively engaged in spreading the movement, and so long ago as in the month of April 1892 they had had a sharp warning of the length to which the Hindus were prepared to go. In that month a gang of Hindus attacked the house of a Muhammadan butcher in a village called Nonahira, and rescued some cows which had been destined for slaughter. The ring-leaders were arrested and convicted of dakáiti, but their sentence was reduced by the High Court. This affair was the only crime of importance which occurred in Gházipur till within a few days before the last 'Id.

3. Early in June, *i.e.*, on the 6th, the services of Mr. Lambe, the magistrate of the district, were placed at the disposal of the Government of Bengal, and the office of magistrate was made over to Mr. Bruce, who had been Mr. Lambe's assistant for some time. Practically, all the serious riots and disturbances which I have to describe occurred during Mr. Bruce's six weeks' tenure of office. The first is known as the affair at Malethi.

4. Malethi is a village about four miles north of the police station of Birno, and it lies on the road between Korari and Patiya. On the 19th June, *i.e.*, six days before the 'Id, a Muhammadan zamindár dispatched to Patiya from Korari a number of cows for sacrificial purposes. They were under the charge of a Muhammadan butcher and some Chamárs, and on the way they were joined by three other Muhammadans. They reached Malethi shortly before midday, and there the party were attacked by a gang of between three and four hundred Hindus armed with láthis, who came on shouting the cry of "Gao gohar." The gang was headed by Jagmohan Sadho, who had charge of the gaushála at Mauza Barlia, a short distance from the scene of the crime. The cows were rescued, and the Muhammadans in charge would have been killed had not a Hindu Thákur intervened and remonstrated, warning the assailants that they would all be hanged. As it was, the wounds inflicted on the Muhammadans amounted to grievous hurt. Among those arrested in connection with the crime was Jagmohan, the leader, and he gave a clue which led to the discovery of the stolen cows. They were found in the custody of an Ahír at Mauza Danetha, some 20 miles from Malethi.

5. Bahadurganj is a small village some six miles north of the police station of Kásimabad, which is 15 miles north-east of Gházipur. There, on the 21st June, a Muhammadan, Bhagal by name, sold a cow to another Muhammadan, Wahi-ullah by name, and it was known that the latter intended to take it to his home at Mau in Azamgarh. In the morning, while the seller still had possession of the cow, a Hindu, Jeant by name, and an Ahír by caste, came to his house, and, after using violent threats, forcibly took away the cow, which has

has not since been traced. Jeant was arrested and convicted by the magistrate. But he was acquitted on appeal by the Sessions Judge.

6. The 'Id was now near at hand, and the district authorities had information that the sabhas had arranged for a determined effort to prevent cow sacrifices at Mauza Patiya, a large village with a considerable population of Muhammadans, situated about seven miles north of the city of Gházipur. Accordingly, on the 24th June, the day before the 'Id, Inspector Pollock and a body of 27 armed police proceeded there to protect the Muhammadans and to keep the peace. At 5 a.m. on the morning of the 'Id a body of some 600 Hindus armed with láthis were seen approaching the village. Inspector Pollock went out to meet them and remonstrated with them, but they were firm in their demands that there should be no sacrifice of cows, and that the cows brought for sacrifice should be given up to them. While this discussion was going on other armed gangs had joined the first, so that the total number of the rioters was between seven and eight thousand. These divided themselves into four bodies and began moving towards the mosque, shouting that the police were only a handful and had no ammunition, "Let us knock them down." On this the inspector fired a few shots in the air to disabuse their minds regarding the want of ammunition, and on hearing them the rioters fell back. Presently another body of police arrived from Gházipur, and at 5 p.m. the rioters began to disperse. They had so far succeeded in their object, because no cows were sacrificed in Patiya. The attack on Patiya seems to have been planned and arranged as deliberately as that on Mau, in the adjoining district of Azamgarh. Two well-known Baniyas, Narain and Ganga, had for some time previous to the 'Id been collecting supplies for the use of the assailants. Fortunately, the district authorities had accurate information, and had made preparation for the protection of the village, and were able to send reinforcements, otherwise there is no doubt that the riot at Patiya would have been on the same scale as that at Mau. The Muhammadans evidently knew what was coming, for on the 25th they had all their women collected together and locked up in one house. Ere concluding my account of the Patiya affair I may add that on the 28th June the magistrate received what seemed to him to be credible information that a second attack was going to be made on the village. He had no armed police available, so he promptly ordered out the Gházipur Light Horse. All the members of the force in the station responded with alacrity and rode off with him to Patiya; but the news had been false, and so their services were not required. I had much pleasure in conveying to these gentlemen the thanks of Government for their prompt support of the magistrate on that occasion.

7. Zahurabad is a village about four miles from the police station of Kásimabad, some 15 miles north-east of Gházipur, with a number of Muhammadan inhabitants. They also had reason to believe that they would be attacked by the Hindus; so, on the morning of the 'Id, they sent to the Kásimabad Station for help from the police. The officer in charge of the station was away at Narainpur, where a riot had been anticipated, and information was sent to him of what was expected at Zahurabad. He proceeded there alone, and ordered the Muhammadans not to commence sacrifice till he returned. He then went back to the police station for help. While he was away a gang of four or five hundred Hindus armed with láthis assembled, and threatened the Muhammadans that if they sacrificed cows they would loot their houses, &c. The Muhammadans kept parleying and remonstrating with the Hindus until the officer in charge of the station returned with a small body of armed police. On seeing the police arrive the Hindus attacked the Muhammadans, and there was a free fight, in the course of which 12 Hindus were arrested. The sacrifice of cows had to be postponed till next day, the 26th. The injuries inflicted by the Hindus on the Muhammadans in this riot did not amount to grievous hurt.

8. Shadiabad is a police station some 17 miles west, and slightly north, of Gházipur, and in the month of June the officer in charge was a Bráhman, by name Manohar Das. About quarter of a mile from the station there is a small village called Khatirpur, where a few Muhammadans live. On the morning of the 26th June a mob of some 7,000 Hindus armed with láthis converged

on Khatirpur, shouting "Mahabir ki jai," and "Gao gohar." They proceeded to the Muhammadans' houses, and threatened them with all sorts of violence unless they promised never again to sacrifice cows. Then the rioters took a dozen of the Muhammadans to the police station, and there repeated their threats in the presence of the officer in charge, Pandit Manohar Das. He abetted the Hindu rioters so far as to join them in persuading the Muhammadans to accept the terms dictated to them by the Hindus. The Muhammadans gave in, and, having received promises that cows would never be sacrificed again, the Hindu rioters went away. No entry of this affair was made in the station diary, and the officer in charge refused to make any inquiry, so he had to be superseded. Ultimately he was tried for violation and neglect of duty under Section 29, Act V. of 1861, and sentenced to imprisonment for one month.

9. Maupara is a village some two miles distant from the police station of Nandganj, which is about 10 or 11 miles west of Gházipur. A Muhammadan who resides there, Wazir Ali by name, gave a marriage feast on the 5th July, and part of the food provided for the guests was a cow. On the morning of the 5th July, before the cow had been slaughtered, a gang of Hindus armed with láthis collected at a place called "Mahabir Asthan," about half a mile from Maupara, and they sent one Gholam Lall and a Bráhman to Wazir Ali, to inform him that if he killed the cow his house would be looted. Before their arrival Wazir Ali had become cognisant of what was likely to happen, so he sent a messenger to the police station for help, and when Gholam Lall and the Bráhman arrived he proceeded to parley with them, and suggested that he would try to get a buffalo for his guests in place of the cow. By this time the rioters had greatly increased in numbers, and with cries of "Gao gohar" they advanced in the direction of his house to the edge of a ravine partly full of water. Wazir Ali again sent for help, and went out to meet the rioters and parleyed with them, he remaining on his own side of the ravine and the rioters on theirs. His proposals were met by threats and intimidating cries. Presently, however, a body of 18 armed police came up, and the rioters did nothing more that day, as it was nearly nightfall. The police remained in the village all night. Next morning, about 9 a.m., the rioters again collected, and returned to the edge of the ravine, where they had been the previous day, and they stayed there nearly the whole day repeating their threats. Towards evening another body of armed police came up, and then the rioters dispersed. They had succeeded in their object, for the cow was not killed.

10. Pahárpur is a village about one mile east of Maupara, and the affair there was a corollary to that of Maupara. On the 11th July three Muhammedans were on their way to Maupara as guests bidden to the wedding feast by Wazir Ali. At about 9 a.m. they reached Pahárpur, where they were intercepted by a band of 15 Hindus armed with láthis, who asked them who they were. On their telling who they were and where they were going the band attacked them, breaking the arm of one man. The assailants were recognised as among those who had committed the riot at Maupara.

11. The occurrence of these determined riots and deliberate crimes, and the generally disturbed state of the district north of the Ganges, decided the authorities that special measures were necessary to strengthen the hands of the local police and the magistrate. So, as in the case of Ballia, additional police from various other districts were drafted into Gházipur as rapidly as possible. They commenced to arrive on the 14th July, and in a few days a very substantial increase to the police strength of the district had been made. On the 15th July a detachment of the 5th Bengal Infantry, consisting of one company under the command of Lieutenant Drake-Brockman, also arrived, and remained in the district till the 2nd of August. It was also announced early in July that Government had decided to impose a heavy punishment on guilty villages in the shape of a tax to support additional punitive police for two years. The Inspector General of Police arrived on the 9th July at Gházipur to discuss the details of the measure with the local authorities, and no time was lost in submitting the necessary proposals to Government. Ultimately the amount of the tax was fixed at Rs. 21,275. 9. 6., to be collected in two years. I myself was not able to get to Gházipur before the 22nd July, as the condition of affairs where

where I was, viz., in Ballia, needed my attention even more than those of Gházipur.

I remained in Gházipur till the 26th July, *i.e.*, the last day of the Muharram festival, and I then returned to Benares.

12. The presence of the military and the additional armed police had most salutary effects in putting an end to unlawful assemblies and riotous gatherings, but nevertheless much apprehension was prevalent all over the district that there might be a renewal of the riots and disturbances during the impending Muharram. Mr. Lambe, however, resumed charge of the district on the 19th July, and his distribution of the police and his arrangements generally were judicious, and the Muharram festival went off quietly with only one exception, and that a crime which could not possibly have been foreseen or guarded against. On the last day of the Muharram, in a somewhat insignificant village, a low caste Hindu slunk up to a taziya, which had been placed on a platform in a side street, and set it on fire. The taziya was partially destroyed. The offender however was seen and recognised, and soon afterwards he was arrested and convicted by the magistrate. The Sessions Judge has acquitted the incendiary on appeal, but the magistrate has requested that an appeal be filed in the High Court against the order of acquittal, and the matter is now before Government. With this exception the Muharram festival passed off as in former years. Since the Muharram the usual order and peace have prevailed throughout the district. The total number of persons arrested by the police in connection with these riots, &c., is 124. The total number of warrants issued was 69, but in only five cases have the police succeeded in finding and arresting persons against whom warrants have been issued. Thus the total number of persons arrested by the police, plus those arrested on warrants, is 129, of whom 87 have either been convicted by the magistrate or committed for trial to the Sessions. Proceedings in respect of five persons are still pending.

— No. 5. —

EXTRACT from a Letter from the Government of India to the Secretary of State, No. 84 ; dated 27th December 1893.— Received 15th January 1894.

IN your letter No. 100 (Public), dated 7th September 1893, you requested us to submit a general report on the recent riots between Muhammadans and Hindus in different parts of India, showing their origin, why they are becoming more frequent than in past years, and the measures which should be adopted in order to control them. In our Despatch No. 66 (Public), dated 8th November last, we informed Your Lordship that detailed accounts of the most serious riots —those in Rangoon, Bombay and certain districts of the North-Western Provinces and Oudh—had already been transmitted for the information of Her Majesty's Government, and that we should not be in a position to make a general report such as was desired until we had received and considered the replies of Local Governments and Administrations to certain enquiries which we had addressed to them.

We have not yet received all the replies to which we then referred; and many of those received deal with confidential matters which it would not be expedient to make public, and comment upon which in the Press would tend to exacerbate animosities and excite controversies in a manner which it is desirable to avoid. We understand, however, that Your Lordship desires to be furnished with such a summary explanation of the causes of the disturbances which have occurred as may be laid before Parliament; and, while reserving for future communication (if necessary) our recommendations as to the measures to be taken to remove or mitigate those causes, we proceed to state our views as to their general nature.

2. Religious disturbances in India are no novelty. They have occurred from time to time in many places and on many different occasions, both before and since the establishment of British rule. It is a mistake to suppose that under the native *régime* such occurrences were or are unknown. The ordinary course

of things in a Native State is that one or the other religion is dominant in the administration, and that the party professing the creed which is not that of the ruling power has to submit to the loss of the privileges which it would enjoy if it were in the ascendant or free to carry out its rites as it pleased. This was the case in the Punjab before annexation ; and it is still the case in most Native States, whether Hindu or Muhammadan. The condition of inferiority thus imposed on the partisans of one religion by those of the other, though acquiesced in by the bulk of the population, is always liable to be resisted by zealots of either creed, and on several occasions has led to bloody outbursts of fanaticism.

Under British rule the impartiality in reference to all forms of religious creed, which is the guiding principle of our administration, does not permit one party to impose its will upon another, or to prevent the observance of religious rites which, though repugnant to its own feeling, are sanctioned by the sentiment of its opponents. Consequently there has been a general tendency towards assertion of religious privileges on both sides since the country passed under the British Government, and this has naturally been greatest in those localities where during previous administrations one party possessed an ascendency which has now ceased. One of the most difficult problems of our Government is to reconcile the impartial administration of justice and the equal treatment of all creeds with the necessity of keeping the peace and repressing demonstrations intended or likely to give offence to religious opponents. In such cases ancient custom is the guide, which has for the most part been followed when disputes have arisen. But such custom may have been violently interrupted; or circumstances may have entirely changed since it was established; or the evidence as to the custom may (as is not unfrequently the case) be so conflicting that certainty is unattainable; or the repression which was formerly acquiesced in may be held to be inconsistant with reasonable religious liberty. Each case where permission is sought to perform a rite or ceremony objected to by the opposite party has to be judged on its own merits, with reference to the general principles embodied in the Indian Penal Code, which (sections 295—298) allots severe punishment to acts done with the intention of insulting the religion of any class of persons, or wounding the religious feelings of any person.

3. Religious disturbances have in the past generally occurred when the festivals or holidays of the two great religions have, as they must periodically do owing to the nature of the Hindu and Muhammadan calendars, fallen at the same season, and when one party desires to lead a procession past places of worship belonging to the other, or looks upon festive celebrations as an offence during its own season of mourning. Such occasions have always demanded anxious vigilance and careful discretion on the part of our officers, and their efforts have not always sufficed to prevent a breach of the peace. Another most fruitful cause of quarrel between the two creeds is the slaughter of kine, whether for food or sacrifice, by Musalmans. The strong religious sentiment felt on this subject by Sikhs and the majority of Hindus is well known, and need not be further dwelt on. In the Punjab previous to annexation kine-slaughter was a capital offence, and it is a matter of history that it was severely repressed and led to many executions. When that province was taken under British rule the Board of Administration found it necessary to explain the policy of the Government on the subject, and we enclose a copy of the orders issued in 1849 by Sir Henry Lawrence and his brother Sir John Lawrence under the authority of Lord Dalhousie. The correspondence, it will be seen, is remarkable for the clearness with which it asserts the principal that, while kine-slaughter in the newly-annexed province was to be rendered "as little offensive as possible to the prejudices of the Hindu population," nevertheless "the Sikh cannot be allowed, on the ground of religious tenets of his own, to prevent the Musalman from preparing the food which the Koran does not forbid."

4. The practice of sacrificing kine at the annual festival of the Muslims which coincides with that day in the ceremonies of the Meccan pilgrimage on which the victims are slaughtered at Mina is widely spread in India. The festival is popularly known as the *Bakar-'Id*, a name which is generally (though probably erroneously) interpreted as rendering *kine* (*bakar* in Arabic) particularly appropriate as victims. The great majority of Indian Muhammadans are

are Sunnis and followers of Abu Hanífah, whose tenets enjoin the punctual observance of the sacrifice, as an obligatory duty (though not expressly ordained in the Koran), by all who have means sufficient to perform it. The same rule, which is also recognised by all schools of Muhammadan law, declares that, while the *minimum* obligatory offering for each free adult Muslim is a sheep or goat, the offering of a camel, bullock, ox, cow, or buffalo is equivalent to seven sheep or goats, and thus by such single offering seven persons can participate in the sacrifice. In this country, owing partly to the protection extended to them by the Hindu religion, horned cattle (generally of a poor and stunted breed) are numerous and cheap, and it is much less costly to perform the sacrifice with one of them than to provide the equivalent number of sheep or goats. For these reasons (as well as owing to the probably false etymology which has associated kine with the name of the festival) it is the general practice of Indian Musalmans (differing in this from their co-religionists in other Asiatic countries, where the same considerations of economy lead to the selection of the cheaper goat or sheep) to sacrifice horned cattle at the "'Id of Sacrifices." The sacrifice is usually performed, in other provinces than the Punjab, in the courtyard of the sacrificer's house; and even in Municipal towns the Municipal laws relating to the regulation of slaughter-houses do not apply to the act of sacrifice, inasmuch as the animal is not slaughtered *for sale*, and the place is not ordinarily used as a slaughter-house. Where the houses of Hindus and Muhammadans are intermixed, the yearly sacrifice is liable to cause much offence to Hindus, and quarrels on the subject have always been common. In many towns, however, a *modus vivendi* has been arrived at, and documents exist on record in some district offices showing the places where sacrifice is customary, and for this reason not to be objected to by the Hindu party. In many others objections have not been raised because certain quarters are entirely or almost entirely peopled by Musalmans. In rural villages the enforcement of control in this connection is much more difficult than in towns, owing to the extent of country and the paucity of the police.

5. Having thus stated the general causes which are liable at any time to give rise to disturbances between the followers of the two great religions of India, and which are always to a greater or less degree active throughout the country, we proceed to consider, in the words of Your Lordship's question, "why such disturbances are becoming more frequent than in past years."

6. One of the causes to which this is due is, in our opinion, beyond all doubt, the greater frequency of communication and the interchange of news by post and telegraph between different parts of the country. A riot which occurs in any place, even the most remote, is speedily heard of all over India. Exaggerated reports of what has happened are spread abroad, and, as most newspapers belong to one or other of the contending parties, the accounts published are often highly coloured by partisanship. The natural effect is that in places where harmony has generally prevailed between the two parties, controversies arise and hostility is engendered; and the example set in some distant town may thus be followed in a dozen other places where the people, but for the suggestion afforded by the example and the manner in which it is discussed, would have continued to live in mutual amity.

This rapid dissemination of news and increasing activity of controversy, carried on through the Press, by public meetings, and by the addresses of itinerant preachers, is in some respects a new feature in Indian life, and is one which is likely to grow and add considerably to the difficulties of administration.

7. Another cause which contributes to embitter the relations between the two great religions is the greater forwardness of the Hindus in the race of life and their more active participation in the spirit and practice of modern political organization. Education, as Your Lordship is well aware, has made most progress among the Hindu portion of the community; while the Muhammadans have to a large extent, and until more recent times, stood aloof from instruction conveyed in English. Public employment and success in the legal and other professions have thus become to a great degree the exclusive possession of Hindus. For the same reasons the conduct of the newspaper press has fallen mainly into the hands of Hindus; and a political agitation, as carried on in India,

has therefore a generally Hindu complexion which, in a community where religion lies at the basis of all relations of life, is liable easily to degenerate into a cause of religious discord. The effect of the exclusion from public and private employment, from which the Muhammadans have suffered, has naturally been to embitter their minds against the Hindus, and reflections on their past state of supremacy contribute to keep this feeling active. We have no doubt that the leaders of both parties, and the wiser and more far-seeing minds among them, regret this estrangement as much as we do ourselves; but their voices are seldom heard or listened to in the activity of political controversy, which is carried on by younger and more reckless speakers and writers of both parties. How far this estrangement has led the more ignorant classes of Muhammadans to give vent to their feelings by an increasingly ostentatious exercise of their right to slaughter kine, it is impossible to say; but we fear that such excesses have occasionally been committed.

8. A third cause which has contributed greatly to increase the frequency of dissensions is what has often been called the "Hindu revival"—by which we mean the greater activity shown in propagating and promoting respect for the doctrines and observances of Hinduism as a reaction against the spread of the religious indifference which was the first effect of Western education. It is inevitable that, among a people the vast majority of whom are naturally conservative in the highest degree, advanced ideas suddenly introduced by Western education should produce a ferment out of all proportion to the numbers of the party which preaches them. Against these ideas a movement has arisen in the most orthodox class of Hindu society. That such a movement has been long in progress, and that it exercises great influence not only upon the masses, but also upon the leaders of the Hindu community, are matters regarding which there can be no doubt. Hinduism has often been alleged not to be a missionary religion. This, however, is only its surface aspect. History and ethnology show decisively that it has drawn within its sphere the most different races of men, and that its methods of conversion have always been in the direction of offering a fixed place and status in the Hindu social system to those who before were accounted strangers to the Brahmanic polity. Improvement of status has followed stricter adherence to the observances of the assumed creed, and thus the most recent converts (as in the south and north-east of India) have become the most rigid in their regard for the ordinances of the faith which has absorbed them within its pale. Such movements have marked many different periods of history in India. The present revival—the essence of which is the drawing tighter of the bonds of Hindu discipline, and the inculcation of respect for Brahmans and of veneration for the cow—is a symptom of this reaction against the influx of Western ideas and habits, though it may also to some extent be possibly regarded as a protest against the freer slaughter of kine by Muhammadans to which we have adverted above. Its most marked features at the present moment are the active propagandism carried on by itinerant religious preachers, and the development of the societies for the protection of kine which now exist in most provinces of India, but especially in the eastern portions of the North-Western Provinces and Oudh, in the contiguous province of Behar, and in the Central Provinces.

9. It is several years since this movement first attracted our attention, and much information in regard to it is on record. Its methods appear to be everywhere the same. They are briefly described in the following extract from a letter from the Government of the North-Western Provinces and Oudh, No 1961, dated the 28th August 1893, which formed an enclosure of our Despatch No. 47, dated the 20th September last:—

"For some years past a vigorous propaganda has been carried on by these societies. * * * The movement, although undoubtedly closely connected with the Hindu religion, was ostensibly directed towards the preservation and improvement of the breed of cattle, which it was alleged were decreasing in numbers and deteriorating in quality. The preachers sent forth by the societies inculcated the duty of treating cattle with kindness, and of providing an asylum for sick and infirm animals. To this was soon added a corollary that no Hindu should sell cattle to persons who were likely to slaughter them, and that if a Hindu found himself compelled to sell cattle in a fair he should inform the society, who

who would purchase the animal and place it in an asylum. For the expenses of the society and for the purchase of cattle voluntary contributions were made by many devout and well-meaning Hindus.

"At the beginning of the present year the societies passed out of the form of voluntary associations and assumed the organization of a league. The principles of the organization were laid down at a great meeting at Lár in the Gorakhpur District on the 18th March, and in the Azamgarh District the league was definitely organized at a meeting at a place called Azmatgarh on the 15th May. The rules framed at these meetings show how the original idea had developed :—

"Firstly.—Contributions were made compulsory on all Hindus under penalty of exclusion from caste. Each household was directed to set apart at each meal one *chutki* (equal in weight or value to one *paisa*) of food stuff for each member of the family. The eating of food without setting apart the *chutki* was declared to be an offence equal to that of eating cow's flesh. Agents called *Sabhasads* were appointed for the collection of these contributions. Their duty was to sell them and to pay over the proceeds to the *Sabhapati*, who was in charge of the funds.

"Secondly.—Pounds were established to which cattle found trespassing were to be brought, and in which fines were levied for the benefit of the league."

10. The serious features are the systematic form which the propaganda has taken, the wide influence exercised by the preachers and emissaries who spread it, the drastic powers of compulsion over the people which it has assumed, the riots and excesses to which it has occasionally led, and the large sums of money realized by subscriptions which are practically compulsory on all Hindus. The ostensible leaders of the movement are wandering ascetics. It is unnecessary to state here what is known regarding these men, whose activity has been apparent in almost all the disturbances which for the past three years have occurred in the Benares province and Behar. In addition to inflammatory harangues delivered to meetings of Hindus, they have distributed throughout the country pictures of the cow, of a kind calculated to appeal strongly to the religious sentiment of the people. One of these, for instance, depicts a cow in the act of being slaughtered by three Muhammadan butchers, and is headed "The present state." Another exhibits a cow, in every part of whose body groups of Hindu deities and holy persons are shewn, being assailed by a monster with a drawn sword entitled the "Kali Yug," but which has been largely understood as typifying the Muhammadan community. There is a newspaper entitled the *Go-sewak* (or "Worshipper of the cow") regularly published at Benares, and another called the *Godharm-prakásh* ("the organ of the cow-religion") issued monthly at Farrukhabad in the North-Western Provinces. Besides these, pamphlets, leaflets (*patias* or *chitthis*) and placards of an inflammatory tendency have been disseminated throughout the country, and a drama in Hindi called *Bhárat-dimdimá Nátak*, of which we have received a copy, has been published at Lucknow and is said to be sold at railway book-stalls, setting forth the grievous condition of India at the present time owing to the license of kine-slaughter which is permitted.

11. Combinations on the part of the Muhammadans in connection with the movement, and the dissemination by them of inflammatory appeals, have not come prominently to our notice; but there is reason to fear that they have not been entirely wanting. Though in the majority of the riots which have occurred from this cause the Hindus have been the aggressors, in some the provocation came from the Musalmans. In such a condition of embittered feeling acts of irritation from both sides may be expected to occur.

12. These, then, appear to us to be the fundamental causes to which the recent disturbances are due, and the reasons why such disturbances have of late years become more frequent than before. They probably have not all been operative wherever the peace has been broken, though no doubt they have combined and operated in undefinable ways. The riots at Rangoon, for instance, arose in consequence of an order issued by the magistrate prohibiting the sacrifice of kine in a locality where the Musalman inhabitants had for a long

series of years been in the habit of sacrificing without hindrance; the order was issued in consequence of the objection of a Hindu merchant, who had bought land and built a temple in the vicinity, which had previously been inhabited by a majority of Musalmans. The riots in Bombay, as explained in the Despatch from the Government of that Presidency to your Lordship, No. 10, dated the 26th October last, appear to have been mainly due to "the infection spread by the riots which had broken out in other parts of India, and especially those at Prabhás Pátan, and the uneasy feeling generated through them among Muhammadans that Muhammadanism and the followers of that faith generally were suffering at the hands of the Hindus." The riot at Prabhás Pátan, in the Native State of Junagarh, is still *sub judice*, and we have not received any report showing the causes to which it is attributable. In these three cases the Muhammadans were the aggressors. In the North-Western Provinces and Behar, however, they have generally, so far as can be judged from the enquiries held, been free from blame.

Vide Mr. Fleming's Order of the 22nd June 1893, in his report No. 219, dated the 28th June, in the enclosure of our Despatch No. 31, dated the 25th July 1893.

EAST INDIA (RELIGIOUS DISTURBANCES).

COPIES or EXTRACTS of REPORTS relating to the recent CONFLICTS between HINDUS and MUHAMMADANS in *India*, and particularly to the Causes which led to them.

(*Mr. George Russell.*)

Ordered, by The House of Commons, *to be Printed,*
5 *March* 1894.

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CORRESPONDENCE

BETWEEN THE

SECRETARY OF STATE AND THE GOVERNMENT OF INDIA

ON THE SUBJECT OF THE

ASSESSMENT OF RELIGIOUS BUILDINGS IN BENARES TO MUNICIPAL TAXATION

AND THE

ALLEGED USE OF CERTAIN OBJECTIONABLE SUBSTANCES IN CONNECTION WITH THE BENARES WATERWORKS.

Presented to both Houses of Parliament by Command of Her Majesty.

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East India (Rating of Religious Buildings in Benares, &c.).

DESPATCH from the SECRETARY OF STATE FOR INDIA to the GOVERNMENT OF INDIA, Revenue, No. 61, dated 4th May 1893.

MY LORD MARQUIS,

I FORWARD, for the information of your Excellency's Government, copy of Questions No. 3 and 4 put by Mr. Caine, M.P., in the House of Commons, and of the answers I caused to be given, on the subject of rating on religious buildings in Benares and on the subject of certain materials said to have been used in the Benares waterworks. I shall be glad to learn how matters stand in regard to the matters raised in clauses 2 to 4 of "Question 3."

I have &c.
(Signed) KIMBERLEY.

Enclosure.

QUESTION ASKED IN THE HOUSE OF COMMONS, 25th April 1893.

Question.

3. *Mr. Caine.*—To ask the Under Secretary of State for India whether it is in the power of an Indian municipality to institute a new mode of rating without authority from the Government of India.

Whether he is aware that, without authority from the Viceroy, certain Hindu temples in Benares have been rated by the Benares municipality, while Mohamedan mosques and Christian churches and chapels have been exempted, although it has been the general practice to exempt from taxation, whether Imperial or municipal, all places of worship and charitable institutions.

Whether the temples in question, viz., those of Ganesh and Anapurna, and the Chattra connected therewith, are exempted from the payment of income tax because they are charitable institutions.

Whether hospitals in India are exempted from taxation or rating.

And, whether, if the alleged rating of Hindu temples in Benares has not been brought under the notice of the Secretary of State, he will make inquires; and, if he finds the fact is as stated, will give instructions that all religious edifices and charitable institutions, without distinction of creed, shall be treated on one and the same footing of equality.

Answer.

Yes, sir; an Indian municipality can levy such rates and taxes as are allowed by law without the sanction of the Government of India. In the case of Benares the law applicable is chapter 3 of Act XV. of 1883 as amended by the North-west Provinces Act I. of 1891.

The Secretary of State has received no information as to the matters referred to in my Honourable friend's second and third questions; but he will forward the question on the paper to the Government of India and ask for information on the points mentioned.

Hospitals in India are not ordinarily exempted by law from municipal rates and taxes; but they may be and often are exempted wholly or partially under rules made by the municipal authorities subject to the approval of the local government.

If the people of Benares consider that impartiality has not been shown in the matters referred to they will doubtless seek redress and cause a question to be put upon the subject in the Local Legislature.

Question.

4. *Mr. Caine.*—To ask the Under Secretary of State for India whether the Secretary of State is aware of the strong feeling which exists among the Hindu and Moslem

inhabitants of Benares respecting the provision of a water supply for that city in pipes protected internally by an anti-corrosive mixture.

And whether, in view of the great mischief caused in India by any prevailing idea regarding matters affecting religion, the Secretary of State will ascertain by public analysis what are the component parts of this mixture, and make the result of the analysis known in Benares, as the belief is widely spread throughout the city that the mixture contains hog's lard and bovine fat, a circumstance which, if correct, would prevent either Mahomedans or Hindus making use of water which, according to their religious tenets, is thereby polluted and may not be used.

Answer.

No, sir; the Secretary of State for India has heard nothing of the strong local feeling mentioned in the question.

The Secretary of State will forward my honourable friend's question to the Government of India.

2.

TELEGRAM from the VICEROY to the SECRETARY OF STATE, No. 70, 19th August 1893.

Your telegram of 14th. Reply of Government of North-west Provinces and Oudh, regarding rating religious buildings, Benares, forwarded with letter of 15th* to Sir A. Godley. Full reply to your Revenue Department of 4th May last will be sent home immediately on receipt of all replies from local governments and administrations.

3.

EXTRACT from a LETTER addressed by the GOVERNMENT OF INDIA to the SECRETARY OF STATE FOR INDIA, No. 1, MUNICIPALITIES, dated the 13th December 1893. (Received 3rd January 1894.)

WITH reference to the correspondence ending with our telegram, No. 70, dated the 19th August 1893, we have the honour to reply to your Lordship Despatch, No. 61 (Revenue), dated the 4th May 1893, with which were forwarded certain questions put by Mr. Caine, M.P., in the House of Commons, concerning the assessment to municipal taxes of religious buildings in Benares, and on the subject of certain materials said to have been used in constructing the waterworks of that city.

The first point upon which we were asked to report is clause 2 of Question 3, viz., whether, without authority from the Viceroy, certain Hindu temples in Benares have been rated by the Benares Municipality, while Muhammadan mosques and Christian churches and chapels have been exempted. The letter from the Government of the North-western Provinces and Oudh, No. 2188, dated the 20th July 1893, a copy of which is enclosed, disposes of this question. It will be seen that Hindu temples, equally with Muhammadan mosques and Christian churches and chapels, in Benares, so long as they are exclusively used for religious worship, have been exempted from the water rate, which is presumably the rate referred to. But Hindu temples, including in the term their enclosures and appurtenant buildings, are not exclusively used for religious worship. We concur with the Lieutenant-Governor and Chief Commissioner that premises which are used for residential purposes, even though they are of a religious or charitable character, should be charged for the water supplied to them by the municipality. Benares is to a large extent a city of temples, situated within enclosures, which are thronged with resident Brahmans and sacred cattle. If the temples with their enclosures were generally exempted from municipal taxation, while they enjoy the benefit of the services performed by the municipality and reap a large income from the offerings of pilgrims, an increased burden would have to be imposed upon the lay inhabitants of the city, which would, in our opinion, be neither just nor expedient. The Benares Municipal Board has upon it a majority of Hindus elected by the townspeople, and this appears to us to be sufficient security that no offence will be caused to Hindu feeling in the matter.

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* Not printed.

The next question is that contained in clause 3 of Question 3, viz., whether the temples in question, viz., those of Ganesh and Annapurna, and the Chattra connected therewith, are exempted from the payment of income tax because they are charitable institutions. The answer is that these temples are exempted from income tax, but we agree with Sir Charles Crosthwaite that this fact has no bearing upon the question whether the person residing in them should be charged for municipal services rendered to them.

Clause 4 of Question 3 inquired whether hospitals in India are generally exempted from taxation or rating. We consulted the local governments and administrations upon the local law and practice in this matter, and their replies may be briefly summarised as follows :—

In Madras hospital buildings outside the Presidency town are by law exempt from local taxation of any kind, but in the Madras city they pay house, water, and lighting taxes. The question of assimilating the law of the city with that of the mufassal is now under the consideration of the local government.

In the interior of the Bombay Presidency, hospitals (except those at Ahmedabad and Ratnagiri) are by rules made under the Municipal Act exempt from taxation. In the Bombay city both water and other rates are levied on charitable hospitals, but only the actual cost to the municipality of the water supplied is charged.

In Bengal there is no provision for the exemption of hospitals from municipal taxes. A Bill to amend the Bengal District Municipal Act, 1884, now before the local Legislative Council, contains a provision under which the Commissioners may, with the sanction of the local government, exempt from assessment any holding used exclusively for charitable purposes. In practice, hospitals in the mufassal in Bengal are not taxed, but in Calcutta there is no exemption in their favour.

In 19 out of 21 municipalities in the North-western Provinces and Oudh, where a tax on houses and buildings is in force, hospitals are not assessed; the two municipalities where hospitals are not exempt from this tax are those of Benares and Naini Tal. A water rate is levied in only two municipalities, Allahabad and Benares; in the former hospitals are exempt from it, in the latter they are not. In the remaining municipalities of these Provinces there is no rating of houses and buildings.

In seven out of the eight municipalities in the Punjab, where there is a tax on buildings or land, hospitals, being municipal institutions, are in practice, though not in law, exempted. In Dera Ghazi Khan a hospital belonging to the Church Mission Society has not been exempted from the house tax, but the question of its exemption is now under consideration.

In the Central Provinces and Burma there is nothing in the law prohibiting the taxation of hospitals, but being ordinarily municipal institutions they are in practice exempted.

With the exception of the dispensary at Gauhati, which pays water rate and latrine tax, dispensaries in Assam, although not specially exempted by law or rule, do not pay municipal taxes.

The two hospitals in Coorg are municipal institutions and on that account do not pay any municipal rates and taxes.

Excepting the civil hospital at Buldana, which has been assessed to water rate, hospitals in the Hyderabad Assigned Districts are not subjected to any kind of taxation.

From the above summary it will be seen that the law and practice are not the same throughout the different Provinces. In the three Presidency towns and in some other towns in the interior, hospitals are assessed to water rates and other forms of taxation. In this connexion we would observe that a waterworks system, such as has lately been provided for Benares, exists in very few places outside the Presidency towns, and that it is probably on this account that the question of charging hospitals for the water supplied to them by the municipalities has not come prominently to notice. We agree with the Lieutenant-Governor and Chief Commissioner of the North-western Provinces and Oudh that, where such waterworks have been constructed, hospitals should not ordinarily be entitled to be supplied with water gratis, though there is no objection to their exemption at the discretion of the municipal board.

Mr. Caine's Question 4 asked whether your Lordship was aware of the existence of a widely-spread belief in Benares among the Hindu and Moslem inhabitants that the anti-corrosive mixture applied to the water supply pipes contained hog's lard and bovine fat. This statement appears to have been founded on a report disseminated about December last. It will be seen from the letter of the North-western Provinces

and Oudh Government that the anti-corrosive mixture has been satisfactorily shown to consist wholly of gas-tar products extracted from common coal, and that the story fortunately never obtained credence amongst the people of Benares.

The delay in replying fully to your Lordship's Despatch of the 4th May last is due to the fact that we had to consult the local governments and administrations, who in their turn had to consult the local authorities, as to the law and practice in regard to the taxation of hospitals.

Enclosure.

EXTRACT from a LETTER addressed by the SECRETARY TO GOVERNMENT, N.-W. PROVINCES and OUDH to the SECRETARY TO THE GOVERNMENT OF INDIA, HOME DEPARTMENT, dated Naini Tal, the 20th July 1893.

I AM directed to reply to your letter, noted on the margin, forwarding a copy of a Despatch from the Secretary of State for India, and asking for a report on the points raised in clauses (2), (3), and (4) (so far as the latter clause applies to the North-western Provinces and Oudh), of Question 3 put by Mr. Caine, M.P., in the House of Commons.

No. 42, dated the 23rd June 1893.

Clause 2 *of Question* 3. — The rate referred to is presumably the water rate, which, under the provisions of the North-western Provinces and Oudh Waterworks Act I. of 1891, the Municipal Board of Benares, with the sanction of the local government, has imposed on buildings and lands within municipal limits. The cases in which buildings or lands are exempt or may be exempted from the rate are specified in section 34, and are these :—

"(2) Whether he is aware that, without authority from the Viceroy, certain Hindu temples in Benares have been rated by the municipality, while Muhammadan mosques and Christian churches and chapels have been exempted, although it has been the general practice to exempt from taxation, whether imperial or municipal, all places of worship and charitable institutions."

(*a*) Any house or land, no part of which is within a radius, to be fixed by the Local Government for each municipality, from the nearest stand-pipe or other supply of water available to the public ;

(*b*) Any land used exclusively for purposes of agriculture ;

(*c*) Any lands or houses or classes of land or house which for special reasons, with the sanction of the local government, a municipal board may exempt ;

(*d*) Any house which shall have remained unoccupied for three consecutive months in respect of the rate which is payable on account of those months.

Under clause (*c*) of section 34 the municipal board has exempted from the rate all buildings which are *exclusively* used for religious purposes. A Hindu temple, equally with a Muhammadan mosque or Christian church or chapel, is entitled to the benefit of this exemption if it is not used for any purpose other than that of religious worship. But in Benares, as elsewhere, the premises of Hindu temples are frequently occupied by Bráhmans and others for residential purposes, and in such cases exemption is not claimable. The Ganesh Temple in Benares has been assessed to the water rate because it is occupied by about 12 persons. The Anapurna Temple includes a refectory where Bráhmans are fed and lodged. The municipal board has, therefore, held that these two temples are liable to pay the water rate. The majority of the members of the board are Hindus, and are elected by the townspeople, and may therefore be assumed to be not unfriendly to the claims of their co-religionists.

It is not the general practice in India to exempt from municipal taxation "all "places of worship and charitable institutions." In the municipality of Bombay buildings exclusively occupied for public worship or charitable purposes, though exempted from the "general tax"* have never been exempt from the water rate. In the municipality of Calcutta exemption from municipal rates is restricted to "houses used exclusively "for purposes of public worship and public burial "and burning grounds duly registered."†

* Section 77, Bombay Act III. of 1872, and section 143, Bombay Act III. of 1888.

† Section 455, Bengal Act II. of 1888.

Clause 3 *of Question* 3.—The temples in question are exempt from the Imperial income tax under the provision of section 5 (*e*) of the Income Tax Act, which exempts "any income "derived from property solely employed for religious "or public charitable purposes." The Lieutenant-

"(3) Whether the temples in question, viz., hose of Ganesh and Anapurna, and the Chatra connected therewith, are exempted from the payment of income tax because they are charitable institutions."

Governor does not consider that the fact of such exemption has any bearing on the question of the legality or propriety of a municipal rate imposed not on income but on the annual value of a building and in payment of services rendered.

Clause 4 *of Question* 3.—It has already been stated that the practice of the two greatest municipalities in India is not to exempt hospitals or other charitable institutions generally from municipal rates. In Bombay exemption does not extend to the water rate. In Calcutta such institutions are not exempted from any of the rates. The municipal Acts of other Provinces do not contain precise provisions on the subject, as they leave the power of making exemptions to rules made or sanctioned by the local government. On the general principle the Lieutenant-Governor's opinion is that no reason exists for exempting from municipal taxation the premises of every institution classed in this country as "charitable." The hospitals or religious institutions in English cities are, so far as the Lieutenant-Governor is informed, not exempted from water or conservancy rates. Property so occupied requires water, drainage, police protection, and other municipal services, and exemption from municipal taxation is merely a form of granting a subsidy from the ratepayer's pocket. To aid a hospital or other medical charity in this or in a more direct way may be a very proper application of municipal funds. But to exempt from rates or otherwise aid all "charitable" buildings in an Indian town of the description of Benares would be simply to augment the taxes of industrious citizens for the benefit of the professional religionists, who live on the contributions of pilgrims. All pilgrim lodging-houses, for example, would claim the benefit of the exemption as being charitable institutions which provide free lodging for pilgrims; though in point of fact the obligatory gifts of pilgrims to the keepers of such institutions represent a very high scale of rent. It would be analagous to giving a similar exemption to all the colleges in a University town.

"(4) Whether hospitals in India are exempted from taxation or rating."

Question 4.—With reference to this question I am to say that Mr. Caine has been mis-informed as to the existence of a widely-spread belief in Benares that the anti-corrosive mixture applied to the water supply pipes contains hog's lard and bovine fat. A statement to this effect was disseminated about December last. In Annexure A. will be found copies of the telegrams addressed by Mr. A. W. Hearsey, the agent of the temples of Ganesh and Anpurna, to the Lieutenant-Governor and to the Private Secretary to his Excellency the Viceroy; and also a copy of a letter sent by Mr. Hearsey to the Private Secretary's office. Fortunately the story was at no time believed by the people of Benares, and no trouble whatever on account of it has arisen. On hearing of it Messrs. Martin & Co., the waterworks contractors in Benares, obtained from the pipe manufacturers, Messrs. Macfarlane, Strang, & Co., the certificate printed as Annexure B., which shows that the anti-corrosive mixture consists wholly of gas-tar products extracted from common coal. A copy of this certificate was sent in due course to the Benares Municipal Board for information. The water supply in Benares is already popular among all classes in the city, and the board receive frequent applications for the extension of the pipes to wards which are still unsupplied.

"To ask the Under Secretary of State for India whether the Secretary of State is aware of the strong feeling which exists among the Hindu and Moslem inhabitants of Benares respecting the provision of a water supply from that city in pipes protected internally by an anti-corrosive mixture.

"And whether, in view of the great mischief caused in India by any prevailing idea regarding matters affecting religion, the Secretary of State will ascertain by public analysis what are the component parts of this mixture, and make the result of the analysis known in Benares, as the belief is widely spread throughout the city that the mixture contains hog's lard and bovine fat, a circumstance which, if correct, would prevent either Muhammadans or Hindus, making use of water which, according to their religious tenets, is thereby polluted, and may not be used."

The Lieutenant-Governor observes that Mr. Caine's question was asked at the end of April. Had he or his informants made a reference in February or March to any responsible officer of the Benares Municipal Board, they would have learnt the origin and the baselessness of this mischievous rumour. It is perhaps useless to express a hope that before taking the most effectual means to give publicity to a story calculated to excite the feelings of a fanatical population and to interfere with the utility of a great public work, some little care may be taken to ascertain its source if not to make sure of its truth.

Annexure A. to Enclosure.

TELEGRAM, dated 14th November 1892.

From CAPTAIN HEARSEY, Lucknow, to PRIVATE SECRETARY TO THE LIEUTENANT-GOVERNOR, Allahabad.

Can I have interview with his Honour concerning Benares waterworks? Subject is most important.

TELEGRAM, dated 14th November 1892.

From PRIVATE SECRETARY TO THE LIEUTENANT-GOVERNOR, Allahabad, to A. HEARSEY, ESQ., Lucknow.

Lieutenant-Governor wishes to know in what capacity and as whose accredited representative, you desire to see him on the subject of the Benares waterworks.

TELEGRAM, dated 15th November 1892.

From CAPTAIN HEARSEY, Lucknow, to PRIVATE SECRETARY TO THE LIEUTENANT-GOVERNOR, Allahabad.

Temple Genesh and Anapurna Chatra and many people of Benares.

TELEGRAM, dated 15th November 1892.

From PRIVATE SECRETARY TO THE LIEUTENANT-GOVERNOR to A. HEARSEY, ESQ., Lucknow.

Mr. La Touche, Chief Secretary to Government, will receive any duly authorised communication you have to make and will lay it before the Lieutenant-Governor.

TELEGRAM, dated 15th November 1892.

From CAPTAIN HEARSEY, Lucknow, to PRIVATE SECRETARY TO THE LIEUTENANT-GOVERNOR, Allahabad.

What I have to say is for Lieutenant-Governor. If anything happens hereafter, his fault.

TELEGRAM, dated 16th November 1892.

From ASSISTANT PRIVATE SECRETARY TO THE GOVERNOR-GENERAL to PRIVATE SECRETARY TO THE GOVERNOR-GENERAL, Viceroy's Camp.

Following telegram received from Captain A. W. Hearsey, Lucknow, to me dated 16th, begins: "Benares water-pipes coated with tar and fat; some few know; can keep quiet if terms granted; Lieutenant-Governor won't grant interview; time lost"—ends.

As I do not understand what is meant I beg to repeat the message to you for disposal.

Lakhimpur, Oudh,
19th November 1892.

MY DEAR PANIOTY,

I DARE say, as I got no reply, that you did not understand the tenor of my telegram from Lucknow, but I could not explain fuller in a telegram. I said the water-pipes were covered with a composition of tar and FAT, and so they are, although officials will try to ignore the fact. By this I mean that these water-pipes are covered with Dr. Angus Smith's anti-corrosive coating solution, and the component parts of that solution are tar and fat. These pipes so coated are to deliver water to high caste Hindus. First in many places the water-pipes are laid through drains containing sewage. You know enough of India to understand that if a high caste Hindu is carrying a *lota* or *gharra* of water, and you or I touch even his clothes, he will throw the water away as having become impure. How much more will water be impure to Hindus when the pipes are laid through sewage drains, and still more if those pipes are

smeared with FAT. Remember, Benares is a sacred city of the Hindus, and such an act of forcing water so polluted by them, may, aye, I say will, have a very bad effect on them. Remember the events of 1857 were caused by trying to make the sepoys take cartridges that were smeared with FAT.

I said in my telegram that certain people were aware of Dr. Angus Smith's patent anti-corrosive coating solution being composed of FAT and tar. When I asked certain concessions I wanted nothing for myself, but what I demanded was immunity from all taxation for the temple of Ganesh and Anapurna and the Chatra (municipal taxation) as a charitable institution and place of religious worship. I am ready to go to law against the municipality and must gain in the end, as it is contrary to all law and custom to tax places of Hindu worship and Hindu charitable institutions. So when I ask this boon, it is only one that I can gain by a lawsuit, so it will not be such a large concession. All that need be done will be to have a letter written to the Collector, Benares, telling him that he must omit all taxation on the temples of Ganesh and Anapurna and the Chatras.

I want you to show this to the Viceroy or to his Private Secretary.

I remain, &c.

D. Panioty, Esq., C.I.E. (Signed) ANDREW HEARSEY.

Annexure B. to Enclosure.

CERTIFICATE.

Glasgow, January 19, 1893.

WE, Macfarlane, Strang, & Co., Limited, cast-iron pipe manufacturers, of Lochburn Ironworks, Glasgow, hereby certify that the cast-iron pipes supplied by us for the Benares water supply were all coated with Dr. Angus Smith's patent composition applied by our workmen at our works; the ingredients of this composition consist wholly of gas-tar products extracted from common coal.

No animal fat, oil, or product of any other description is used in the coating, or in any of the operations of pipe founding.

Dr. Angus Smith's composition consists of ordinary coal tar, which is carefully heated in a tank until the naphtha is entirely removed and the material deodorized. To this is added from 5 per cent. to 6 of "dipping oil," an oil which is derived by distillation from coal tar.

The tank is of such a shape as to receive the pipes to be coated; the pitch is kept at a temperature of about 300 degrees Fahrenheit, and the pipes are immersed in it and kept there until they attain the same temperature as the pitch. The pipes are then withdrawn slowly and the surplus coating allowed to drain off.

MACFARLANE, STRANG, & Co., Limited.

JOHN H. STRANG,

Director.

Sworn before me,

B. M. MCNULTY, J.P., of the County of Lanark.

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1892-93,

COMPARED WITH THE RESULTS OF 1891-92.

India Office,
11 May 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

LONDON:
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212.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1891–92.	ESTIMATE,* 1892–93.
	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE:		
Land Revenue	23,965,774	24,857,600
Opium	8,012,380	7,966,500
Salt	8,636,182	8,648,600
Stamps	4,262,156	4,458,200
Excise	5,117,264	5,203,600
Provincial Rates	3,502,837	3,645,700
Customs	1,701,288	1,616,800
Assessed Taxes	1,652,823	1,683,100
Forest	1,490,582	1,627,600
Registration	399,802	430,700
Tributes from Native States	775,961	798,600
TOTAL Rx.	59,517,049	60,937,000
INTEREST Rx.	879,443	869,509
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,446,355	1,491,400
Telegraph	919,335	937,755
Mint	210,046	326,479
TOTAL Rx.	2,575,736	2,755,634
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	375,843	376,900
Jails	311,297	302,600
Police	381,540	386,500
Marine	222,414	230,400
Education	211,724	208,700
Medical	63,106	67,964
Scientific and other Minor Departments	90,233	88,225
TOTAL Rx.	1,656,157	1,661,289
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	361,517	360,767
Stationery and Printing	83,408	80,500
Exchange	31,529	57,800
Miscellaneous	420,830	398,935
TOTAL Rx.	897,284	898,002
RAILWAYS:		
State Railways (Gross Receipts)	16,411,934	15,779,468
Guaranteed Companies (Net Traffic Receipts)	3,493,118	3,260,000
Subsidized Companies (Repayment of Advances of Interest)	32,994	23,500
TOTAL Rx.	19,938,046	19,062,968
IRRIGATION:		
Major Works:		
Direct Receipts	1,404,737	1,487,200
Portion of Land Revenue due to Irrigation	673,189	725,600
Minor Works and Navigation	194,114	191,500
TOTAL Rx.	2,272,040	2,404,300
BUILDINGS AND ROADS:		
Military Works	49,794	42,500
Civil Works	577,330	597,171
TOTAL Rx.	627,124	639,671
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective	704,202	733,657
Non-effective	76,202	73,420
TOTAL Rx.	780,404	807,077
TOTAL REVENUE Rx.	89,143,283	90,035,450

*This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1892–93, compared with the RESULTS of 1891–92.

HEADS OF EXPENDITURE.	ACCOUNTS, 1891–92.	ESTIMATE,* 1892–93.
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.
Refunds and Drawbacks	264,353	257,900
Assignments and Compensations	1,531,860	1,517,500
Charges in respect of Collection, viz.:		
Land Revenue	3,835,126	3,956,050
Opium (including cost of Production)	1,361,813	1,595,015
Salt (including cost of Production)	459,034	465,334
Stamps	138,447	140,294
Excise	190,097	194,100
Provincial Rates	58,703	58,300
Customs	136,363	139,824
Assessed Taxes	29,577	30,400
Forest	843,926	895,746
Registration	207,863	212,100
TOTAL Rx.	9,547,162	9,462,563
INTEREST:		
Interest on Debt, other than that charged to Railways and Irrigation Works	3,839,800	3,831,149
Interest on other Obligations	475,376	516,254
TOTAL Rx.	4,315,176	4,347,403
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,493,359	1,549,008
Telegraph	838,720	863,631
Mint	97,109	112,193
TOTAL Rx.	2,429,188	2,524,832
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,791,317	1,881,926
Law and Justice:		
Courts	2,840,007	2,874,388
Jails	899,732	916,400
Police	3,868,610	3,856,000
Marine (including River Navigation)	627,951	945,234
Education	1,424,796	1,445,990
Ecclesiastical	161,596	168,280
Medical	884,684	935,376
Political	767,711	824,659
Scientific and other Minor Departments	587,438	472,977
TOTAL Rx.	13,853,842	14,321,230
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	557,959	541,396
Civil Furlough and Absentee Allowances	276,362	334,095
Superannuation Allowances and Pensions	3,324,109	3,773,131
Stationery and Printing	602,885	627,575
Miscellaneous	285,307	257,222
TOTAL Rx.	5,046,622	5,533,419
FAMINE RELIEF AND INSURANCE:		
Famine Relief	23,423	76,800
Construction of Protective Railways	484,795	993,900
Construction of Protective Irrigation Works	77,931	62,939
Reduction of Debt	682,170	—
TOTAL Rx.	1,268,319	1,133,639
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.	163,233	292,900
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	8,214,480	7,802,400
Interest on Debt	4,427,960	4,777,200
Annuities in purchase of Railways	2,428,763	2,717,399
Interest chargeable against Companies on Advances	226,497	328,492
Interest on Capital deposited by Companies	1,004,674	1,086,533
Guaranteed Companies:—Surplus Profits, Land, and Supervision	756,916	612,000
Interest	3,069,430	3,438,762
Subsidized Companies:—Land, &c.	33,130	31,900
Miscellaneous Railway Expenditure	92,060	*—10,100*
TOTAL Rx.	20,253,910	20,784,586
IRRIGATION:		
Major Works:—Working Expenses	761,445	790,600
Interest on Debt	1,109,678	1,138,900
Minor Works and Navigation	1,073,896	1,052,627
TOTAL Rx.	2,945,019	2,982,127
BUILDINGS AND ROADS:		
Military Works	1,214,518	1,189,971
Civil Works	4,994,234	4,736,400
TOTAL Rx.	6,208,752	5,926,371
ARMY SERVICES:		
Army:—Effective	18,257,495	18,557,349
Non-effective	4,023,106	4,774,042
TOTAL Rx.	22,280,601	23,331,391
SPECIAL DEFENCE WORKS Rx.	604,848	488,914
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) Rx.	88,916,672	91,129,375

	1891–92.	1892–93.		
	Rx.	Rx.		
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	178,637	100,500	*—240,924*	*— 363,800*
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	*— 419,561*	*— 464,300*		
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			88,675,748	90,765,575
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay on Railways and Irrigation Works:				
State Railways			2,770,336	3,385,051
Irrigation Works			729,664	546,202
TOTAL Rx.			3,500,000	3,931,253

	ACCOUNTS, 1891–92.	ESTIMATE, 1892–93.
	Rx.	Rx.
Revenue	89,143,283	90,035,450
Expenditure chargeable against Revenue	88,675,748	90,765,575
Surplus +, Deficit —	+ 467,535	— 730,125

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	138,673	136,800	701,507	697,900	2,142,036	2,310,000	466,900	1
Opium	240	200	23,492	23,100	41,050	48,400	39,719	2
Salt	1,971,135	2,120,000	–	–	161,015	156,700	–	3
Stamps	48,087	53,800	169,503	166,900	132,398	159,000	82,083	4
Excise	93,623	104,000	277,419	276,500	424,828	465,000	260,330	5
Provincial Rates	6,949	6,700	99,999	100,000	99,811	100,000	54,813	6
Customs	–	–	–	–	693,346	602,200	–	7
Assessed Taxes	151,909	219,100	45,500	48,000	73,369	67,200	23,022	8
Forest	50,437	60,000	135,990	128,700	418,542	559,500	33,613	9
Registration	2,026	2,200	11,116	11,200	4,630	6,000	4,466	10
Tributes from Native States	218,985	223,200	23,048	24,900	34,274	41,200	10	11
TOTAL	2,682,064	2,926,000	1,487,574	1,477,200	4,225,299	4,515,200	964,956	12
INTEREST	326,572	333,900	3,870	4,000	3,858	6,200	224	13
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,438,589	1,483,900	944	900	25	–	5	14
Telegraph	900,927	922,500	–	–	–	–	–	15
Mint	121,048	126,400	–	–	–	–	–	16
TOTAL	2,460,564	2,532,800	944	900	25	–	5	17
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	8,434	11,000	13,631	14,500	51,032	50,900	9,779	18
Jails	31,879	31,200	28,697	23,000	33,886	36,800	6,468	19
Police	5,156	1,600	19,924	19,600	23,365	27,400	12,468	20
Marine	86,589	102,000	–	–	31,960	30,900	52	21
Education	1,053	1,200	14,059	9,100	1,839	2,300	4,393	22
Medical	793	800	1,419	900	2,219	2,200	118	23
Scientific and other Minor Departments	9,999	10,000	1,919	1,700	581	400	5,978	24
TOTAL	143,903	157,800	79,649	68,800	144,882	150,900	39,256	25
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	79,482	74,500	4,322	4,800	3,394	4,200	1,564	26
Stationery and Printing	14,682	13,000	3,997	3,000	4,213	8,000	500	27
Exchange	31,529	57,800	–	–	–	–	–	28
Miscellaneous	24,743	23,000	9,477	8,500	41,469	42,800	7,085	29
TOTAL	150,436	168,300	17,796	16,300	49,076	55,000	9,149	30
RAILWAYS:								
State Railways (Gross Receipts)	7,175,506	7,146,000	745,635	718,800	629,680	717,500	8,355	31
Guaranteed Companies (Net Traffic Receipts).	3,493,118	3,260,000	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	33
TOTAL	10,668,624	10,406,000	745,635	718,800	629,680	717,500	8,355	34
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	35
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	36
Minor Works and Navigation	2,504	5,400	–	–	7,845	11,200	–	37
TOTAL	2,504	5,400	–	–	7,845	11,200	–	38
BUILDINGS AND ROADS:								
Military Works	44,315	34,100	26	–	2,066	5,300	302	39
Civil Works	7,328	7,300	14,862	13,500	22,141	26,100	17,111	40
TOTAL	51,643	41,400	14,888	13,500	24,207	31,400	17,413	41
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	453,369	489,100	–	–	–	–	–	42
Non-effective	40,454	35,600	–	–	–	–	–	43
TOTAL	493,823	524,700	–	–	–	–	–	44
TOTAL REVENUE	16,980,133	17,096,300	2,350,356	2,299,500	5,084,872	5,487,400	1,039,358	45

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1892-93, RESULTS of 1891-92.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	PRINCIPAL HEADS OF REVENUE:
1	475,000	3,867,957	3,855,000	5,930,886	5,962,500	13,247,959	13,437,200	Land Revenue.
2	38,500	6,012,895	6,153,200	47,834	50,200	6,165,230	6,313,600	Opium.
3	–	2,404,487	2,385,000	–	–	4,536,637	4,661,700	Salt.
4	82,000	1,510,046	1,555,000	693,518	714,000	2,635,635	2,730,700	Stamps.
5	262,000	1,113,397	1,141,000	524,303	550,000	2,693,900	2,798,500	Excise.
6	55,700	850,617	840,000	938,266	941,400	2,050,455	2,043,800	Provincial Rates.
7	–	510,881	500,000	–	–	1,204,227	1,102,200	Customs.
8	22,800	437,519	431,000	227,721	222,500	959,040	1,010,600	Assessed Taxes.
9	34,300	78,955	75,000	173,151	177,500	890,688	1,035,000	Forest.
10	4,600	133,431	141,000	40,411	41,200	196,080	206,200	Registration.
11	8,100	–	–	–	–	276,317	297,400	Tributes from Native States.
12	983,000	16,920,185	17,076,200	8,576,090	8,659,300	34,856,168	35,636,900	- - - TOTAL.
13	200	157,729	172,100	25,364	21,200	517,617	537,600	INTEREST.
								POST OFFICE, TELEGRAPH, AND MINT:
14	–	1,584	1,500	–	–	1,441,147	1,486,300	Post Office.
15	–	–	–	–	–	900,927	922,500	Telegraph.
16	–	–	–	–	–	121,048	126,400	Mint.
17	–	1,584	1,500	–	–	2,463,122	2,535,200	- - - TOTAL.
								RECEIPTS BY CIVIL DEPARTMENTS:
								Law and Justice:
18	9,800	88,101	87,000	54,475	54,500	225,452	227,700	Courts.
19	6,300	92,764	92,000	45,102	41,000	238,796	230,300	Jails.
20	12,700	91,367	90,000	43,557	39,000	195,837	190,300	Police.
21	–	96,541	90,500	–	–	215,142	223,400	Marine.
22	4,300	63,272	62,400	27,036	26,500	111,652	105,800	Education.
23	100	15,685	16,400	13,799	15,900	34,033	36,300	Medical.
24	6,500	21,433	20,700	10,035	10,500	49,945	49,800	Scientific and other Minor Departments.
25	39,700	469,163	459,000	194,004	187,400	1,070,857	1,063,600	- - - TOTAL.
								MISCELLANEOUS:
26	1,900	30,109	26,700	18,482	18,800	137,353	130,900	Receipts in aid of Superannuation, &c.
27	500	18,095	18,000	8,970	7,300	50,457	49,800	Stationery and Printing.
28	–	–	–	–	–	31,529	57,800	Exchange.
29	12,600	123,432	125,000	35,095	36,300	241,301	248,200	Miscellaneous.
30	15,000	171,636	169,700	62,547	62,400	460,640	486,700	- - - TOTAL.
								RAILWAYS:
31	8,700	1,781,354	1,813,100	1,373,602	1,363,500	11,714,132	11,767,600	State Railways (Gross Receipts).
32	–	–	–	–	–	3,493,118	3,260,000	Guaranteed Companies (Net Traffic Receipts).
33	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
34	8,700	1,781,354	1,813,100	1,373,602	1,363,500	15,207,250	15,027,600	- - - TOTAL.
								IRRIGATION:
35	–	160,271	165,000	591,902	577,200	752,173	742,200	Major Works: Direct Receipts.
36	–	–	–	114,581	117,500	114,581	117,500	Portion of Land Revenue due to Irrigation.
37	–	94,831	91,600	17,581	19,000	122,761	127,200	Minor Works and Navigation.
38	–	255,102	256,600	724,064	713,700	989,515	986,900	- - - TOTAL.
								BUILDINGS AND ROADS:
39	400	22	–	39	100	46,770	39,900	Military Works.
40	15,100	82,004	86,600	86,950	95,800	230,396	244,400	Civil Works.
41	15,500	82,026	86,600	86,989	95,900	277,166	284,300	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
42	–	–	–	–	–	453,369	489,100	Army: Effective.
43	–	–	–	–	–	40,454	35,600	Non-effective.
44	–	–	–	–	–	493,823	524,700	- - - TOTAL.
45	1,062,100	19,838,779	20,034,800	11,042,660	11,103,400	56,336,158	57,083,500	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.	
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	13,247,959	13,437,200	2,321,461	2,356,800	3,950,758	4,599,300	4,445,596	4,464,300
Opium	6,165,230	6,313,600	2,869	2,900	–	–	1,844,281	1,650,000
Salt	4,536,637	4,661,700	–	–	1,772,937	1,750,000	2,326,608	2,236,900
Stamps	2,635,635	2,730,700	406,930	412,500	674,757	740,000	544,834	575,000
Excise	2,693,900	2,798,500	183,938	185,100	1,213,964	1,190,000	1,025,462	1,030,000
Provincial Rates	2,050,455	2,043,800	398,997	404,900	749,259	895,000	304,126	302,000
Customs	1,204,227	1,102,200	–	–	163,960	170,000	333,101	344,600
Assessed Taxes	959,040	1,010,600	133,192	122,500	190,944	175,000	369,647	375,000
Forest	890,688	1,035,000	102,007	81,200	169,422	176,400	328,465	335,000
Registration	196,080	206,200	26,494	32,500	123,449	136,000	53,779	56,000
Tributes from Native States	276,317	297,400	28,072	28,600	344,943	344,900	126,629	127,700
TOTAL	34,856,168	35,636,900	3,603,960	3,627,000	9,354,393	10,176,600	11,702,528	11,496,500
INTEREST	517,617	537,600	24,131	29,200	41,951	49,500	211,889	213,900
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,441,147	1,486,300	5,148	5,000	–	100	60	–
Telegraph	900,927	922,500	–	–	–	–	415	–
Mint	121,048	126,400	–	–	–	–	88,998	200,000
TOTAL	2,463,122	2,535,200	5,148	5,000	–	100	89,473	200,000
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	225,452	227,700	44,036	43,200	65,682	65,000	40,673	41,000
Jails	238,796	230,300	24,794	19,300	25,816	33,000	21,891	20,000
Police	195,837	190,300	70,673	69,200	42,726	43,000	72,304	84,000
Marine	215,142	223,400	–	–	378	100	6,894	6,900
Education	111,652	105,800	7,758	8,700	32,213	34,600	60,101	59,600
Medical	34,033	36,300	4,356	4,500	9,671	10,000	11,734	12,500
Scientific and other Minor Departments	49,945	49,800	16,253	12,200	18,947	21,900	4,362	3,500
TOTAL	1,070,857	1,063,600	167,870	157,100	195,433	207,600	217,959	227,500
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	137,353	130,900	12,026	11,000	26,546	19,900	41,298	37,200
Stationery and Printing	50,457	49,800	13,739	11,500	10,461	9,400	8,751	9,800
Exchange	31,529	57,800	–	–	–	–	–	–
Miscellaneous	241,301	248,200	19,601	17,900	79,237	77,600	62,693	43,700
TOTAL	460,640	486,700	45,366	40,400	116,244	106,900	112,742	90,700
RAILWAYS:								
State Railways (Gross Receipts)	11,714,132	11,767,600	3,320,234	2,560,000	869,077	952,300	508,161	499,200
Guaranteed Companies (Net Traffic Receipts).	3,493,118	3,260,000	–	–	–	–	–	–
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	31,567	23,500	–	–
TOTAL	15,207,250	15,027,600	3,320,234	2,560,000	900,644	975,800	508,161	499,200
IRRIGATION:								
Major Works: Direct Receipts	752,173	742,200	579,613	668,000	28,551	27,000	44,400	50,000
Portion of Land Revenue due to Irrigation.	114,581	117,500	25,106	6,000	471,875	510,700	61,627	91,400
Minor Works and Navigation	122,761	127,200	33,589	28,900	16,063	15,500	21,701	19,900
TOTAL	989,515	986,900	638,308	702,900	516,489	553,200	127,728	161,300
BUILDINGS AND ROADS:								
Military Works	46,770	39,900	723	400	185	200	2,116	2,000
Civil Works	230,396	244,400	65,848	62,000	116,034	109,000	126,045	137,400
TOTAL	277,166	284,300	66,571	62,400	116,219	109,200	128,161	139,400
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	453,369	489,100	–	–	114,577	108,800	85,754	75,200
Non-effective	40,454	35,600	–	–	12,053	11,500	13,216	12,600
TOTAL	493,823	524,700	–	–	126,630	120,300	98,970	87,800
TOTAL REVENUE	56,336,158	57,083,500	7,871,588	7,184,000	11,368,003	12,299,200	13,197,611	13,116,300

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued*.

Total, India.		England.		Exchange.*		Grand Total.		Heads of Revenue.
1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	**Principal Heads of Revenue:**
23,965,774	24,857,600	–	–	–	–	23,965,774	24,857,600	Land Revenue.
8,012,380	7,966,500	–	–	–	–	8,012,380	7,966,500	Opium.
8,636,182	8,648,600	–	–	–	–	8,636,182	8,648,600	Salt.
4,262,156	4,458,200	–	–	–	–	4,262,156	4,458,200	Stamps.
5,117,264	5,203,600	–	–	–	–	5,117,264	5,203,600	Excise.
3,502,837	3,645,700	–	–	–	–	3,502,837	3,645,700	Provincial Rates.
1,701,288	1,616,800	–	–	–	–	1,701,288	1,616,800	Customs.
1,652,823	1,683,100	–	–	–	–	1,652,823	1,683,100	Assessed Taxes.
1,490,582	1,627,600	–	–	–	–	1,490,582	1,627,600	Forest.
399,802	430,700	–	–	–	–	399,802	430,700	Registration.
775,961	798,600	–	–	–	–	775,961	798,600	Tributes from Native States.
59,517,049	60,937,000	–	–	–	–	59,517,049	60,937,000	- - - Total.
795,588	830,200	58,466	24,543	25,389	14,766	879,443	869,509	Interest.
								Post Office, Telegraph, and Mint:
1,446,355	1,491,400	–	–	–	–	1,446,355	1,491,400	Post Office.
901,342	922,500	12,545	9,525	5,448	5,730	919,335	937,755	Telegraph.
210,046	326,400	–	49	–	30	210,046	326,479	Mint.
2,557,743	2,740,300	12,545	9,574	5,448	5,760	2,575,736	2,755,634	- - - Total.
								Receipts by Civil Departments:
								Law and Justice:
375,843	376,900	–	–	–	–	375,843	376,900	Courts.
311,297	302,600	–	–	–	–	311,297	302,600	Jails.
381,540	386,500	–	–	–	–	381,540	386,500	Police.
222,414	230,400	–	–	–	–	222,414	230,400	Marine.
211,724	208,700	–	–	–	–	211,724	208,700	Education.
59,794	63,300	2,309	2,912	1,003	1,752	63,106	67,964	Medical.
89,507	87,400	506	515	220	310	90,233	88,225	Scientific and other Minor Departments.
1,652,119	1,655,800	2,815	3,427	1,223	2,062	1,656,157	1,661,289	- - - Total.
								Miscellaneous:
217,223	199,000	100,605	101,002	43,689	60,765	361,517	360,767	Receipts in aid of Superannuation, &c.
83,408	80,500	–	–	–	–	83,408	80,500	Stationery and Printing.
31,529	57,800	–	–	–	–	31,529	57,800	Exchange.
402,832	387,400	12,549	7,202	5,449	4,333	420,83 0	398,935	Miscellaneous.
734,992	724,700	113,154	108,204	49,138	65,098	897,284	898,002	- - - Total.
								Railways:
16,411,604	15,779,100	230	230	100	138	16,411,934	15,779,468	State Railways (Gross Receipts).
3,493,118	3,260,000	–	–	–	–	3,493,118	3,260,000	Guaranteed Companies (Net Traffic Receipts).
31,567	23,500	995	–	432	–	32,994	23,500	Subsidized Companies (Repayment of Advances of Interest).
19,936,289	19,062,600	1,225	230	532	138	19,938,046	19,062,968	- - - Total.
								Irrigation:
1,404,737	1,487,200	–	–	–	–	1,404,737	1,487,200	Major Works: Direct Receipts.
673,189	725,600	–	–	–	–	673,189	725,600	Portion of Land Revenue due to Irrigation.
194,114	191,500	–	–	–	–	194,114	191,500	Minor Works and Navigation.
2,272,040	2,404,300	–	–	–	–	2,272,040	2,404,300	- - - Total.
								Buildings and Roads:
49,794	42,500	–	–	–	–	49,794	42,500	Military Works.
538,323	552,800	27,197	27,704	11,810	16,667	577,330	597,171	Civil Works.
588,117	595,300	27,197	27,704	11,810	16,667	627,124	639,671	- - - Total.
								Receipts by Military Department:
653,700	673,100	35,211	37,810	15,291	22,747	704,202	733,657	Army: Effective.
65,723	59,700	7,306	8,566	3,173	5,154	76,202	73,420	Non-effective.
719,423	732,800	42,517	46,376	18,464	27,901	780,404	807,077	- - - Total.
88,773,360	89,683,000	257,919	220,058	112,004	132,392	89,143,283	90,035,450	- - - TOTAL REVENUE.

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	5,369	4,500	2,434	2,500	25,555	20,100	1,255	1
Assignments and Compensations	313,047	310,000	6,208	6,400	4	–	3,074	2
Charges in respect of Collection, viz.:								
Land Revenue	48,686	50,000	159,046	166,600	405,664	443,700	94,735	3
Opium (including cost of Production)	1,238	1,300	–	–	–	–	–	4
Salt (including cost of Production)	115,684	102,500	–	–	1,078	700	–	5
Stamps	*—35,550*	*—65,400*	4,012	5,300	3,597	4,300	3,148	6
Excise	1,845	4,000	5,273	4,300	5,161	6,100	801	7
Provincial Rates	–	–	–	–	6,268	5,800	325	8
Customs	–	–	–	–	16,370	17,000	–	9
Assessed Taxes	67	100	63	100	1,634	1,900	104	10
Forest	43,761	52,400	80,313	87,300	166,822	181,800	26,713	11
Registration	605	700	4,298	4,200	2,093	2,800	2,636	12
TOTAL	494,752	460,100	261,647	276,700	634,246	684,200	132,791	13
INTEREST:								
Interest on Debt,* other than that charged to Railways and Irrigation Works.	*—22,457*	*—162,400*	2,823	3,500	1,287	1,200	45	14
Interest on other Obligations	406,525	373,300	287	300	731	900	14	15
TOTAL	384,068	210,900	3,110	3,800	2,018	2,100	59	16
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,242,103	1,281,400	6,054	6,200	13,199	13,100	3,822	17
Telegraph	611,552	635,500	–	–	–	–	–	18
Mint	41,254	44,700	–	–	–	–	–	19
TOTAL	1,894,909	1,961,600	6,054	6,200	13,199	13,100	3,822	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	427,457	424,000	45,685	52,500	103,521	109,400	24,113	21
Law and Justice:								
Courts	27,772	27,600	75,415	81,600	204,326	212,800	54,858	22
Jails	121,603	123,200	56,380	57,100	109,768	115,900	9,761	23
Police	54,327	55,500	136,022	144,100	961,250	931,800	124,161	24
Marine (including River Navigation)	244,589	288,000	–	–	64,545	80,000	13,842	25
Education	14,990	15,300	63,918	60,000	52,330	56,000	33,890	26
Ecclesiastical	14,378	16,400	4,164	4,700	8,800	11,100	1,238	27
Medical	21,538	23,300	31,550	36,300	39,823	44,000	25,807	28
Political	440,816	475,300	1,533	2,700	36,157	32,300	10,821	29
Scientific and other Minor Departments	206,330	211,700	13,095	7,000	20,628	11,800	8,035	30
TOTAL	1,573,800	1,660,300	427,762	446,000	1,601,148	1,605,100	306,526	31
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	39,527	28,400	26,939	27,200	15,423	16,300	1,726	32
Civil Furlough and Absentee Allowances	516	500	–	–	–	–	–	33
Superannuation Allowances and Pensions	69,611	54,800	22,913	25,200	26,739	30,900	7,943	34
Stationery and Printing	*—135,284*	*—138,700*	18,049	19,500	41,909	48,300	7,292	35
Miscellaneous	19,249	31,700	5,387	5,600	18,141	18,000	26,722	36
TOTAL	*—6,378*	*—23,300*	73,288	77,500	102,212	113,500	43,683	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief	6,133	16,000	–	100	54	100	–	38
Construction of Protective Railways	–	–	–	–	–	–	–	39
Construction of Protective Irrigation Works	–	–	–	–	–	–	–	40
Reduction of Debt	682,170	–	–	–	–	–	–	41
TOTAL	688,303	16,000	–	100	54	100	–	42
Carried forward to page 12	5,029,454	4,285,600	771,861	810,300	2,352,877	2,418,100	486,881	43
* The "Interest on Debt" is distributed as follows:—								
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	*—22,457*	*—162,400*	2,823	3,500	1,287	1,200	45	
Under Railway Revenue Account	2,480,038	2,937,700	(a) 19,415	(a) 19,400	115,417	210,500	–	
Under Irrigation	589,580	606,300	–	–	–	–	–	
TOTAL	3,047,161	3,381,600	22,238	22,900	116,704	211,700	45	

(a) Charged to "State Railways—Interest on Capital deposited by Companies."

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1892-93, RESULTS of 1891-92.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	1,800	71,965	63,200	20,453	24,000	127,031	116,100	Refunds and Drawbacks.
2	3,700	30,732	30,500	37,060	33,500	390,125	384,100	Assignments and Compensations.
								Charges in respect of Collection, viz.:
3	94,500	411,434	458,600	761,490	755,000	1,881,055	1,968,400	Land Revenue.
4	–	1,856,871	1,590,000	–	–	1,858,109	1,591,300	Opium (including cost of Production).
5	–	5,161	12,500	–	–	121,923	115,700	Salt (including cost of Production).
6	3,500	45,178	58,200	15,070	13,400	35,455	19,300	Stamps.
7	1,300	66,566	67,000	14,200	15,500	93,846	98,200	Excise.
8	300	45,778	46,000	694	700	53,065	52,800	Provincial Rates.
9	–	51,872	53,000	–	–	68,242	70,000	Customs.
10	100	18,012	18,400	1,798	1,800	21,678	22,400	Assessed Taxes.
11	28,500	42,047	44,500	95,224	97,400	454,880	491,900	Forest.
12	2,500	68,347	71,500	20,678	20,000	98,657	101,700	Registration.
13	136,200	2,713,963	2,513,400	966,667	961,300	5,204,066	5,031,900	- - - TOTAL.
								INTEREST:
14	100	10,115	12,000	18,868	23,600	10,681	*—122,000*	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	–	12,040	13,000	2,529	72,800	422,126	460,300	Interest on other Obligations.
16	100	22,155	25,000	21,397	96,400	432,807	338,300	- - - TOTAL.
								POST OFFICE, TELEGRAPH, AND MINT:
17	3,900	37,103	37,500	18,284	18,400	1,320,565	1,360,500	Post Office.
18	–	–	–	–	–	611,552	635,500	Telegraph.
19	–	–	–	–	–	41,254	44,700	Mint.
20	3,900	37,103	37,500	18,284	18,400	1,973,371	2,040,700	- - - TOTAL.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
21	30,000	218,410	223,000	152,843	157,500	972,029	996,400	General Administration.
22	53,500	848,278	853,500	461,600	462,500	1,672,249	1,691,500	Law and Justice:
23	8,700	202,201	209,000	143,727	141,000	643,440	654,900	Courts.
24	114,400	603,994	604,900	653,919	670,700	2,533,673	2,521,400	Jails.
25	9,800	94,225	86,100	–	–	417,201	463,900	Police.
26	34,600	366,347	359,000	186,848	194,600	718,323	719,500	Marine (including River Navigation).
27	1,400	18,807	17,800	23,282	23,900	70,669	75,300	Education.
28	26,800	164,356	169,000	112,969	120,300	396,043	419,700	Ecclesiastical.
29	26,500	9,081	9,100	16,395	14,400	514,803	560,300	Medical.
30	4,300	89,141	42,200	59,943	25,700	397,172	302,700	Political.
								Scientific and other Minor Departments.
31	310,000	2,614,840	2,573,600	1,811,526	1,810,600	8,335,602	8,405,600	- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
32	1,700	119,990	117,000	80,295	107,500	283,900	298,100	Territorial and Political Pensions.
33	–	45	100	–	200	561	800	Civil Furlough and Absentee Allowances.
34	8,300	160,234	175,100	174,391	181,500	461,831	475,800	Superannuation Allowances and Pensions.
35	6,700	323,736	306,000	54,268	56,700	309,973	298,500	Stationery and Printing.
36	8,800	37,619	27,100	18,980	18,000	126,098	109,200	Miscellaneous.
37	25,500	641,624	625,300	327,934	363,900	1,182,363	1,182,400	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
38	–	1,148	30,300	209	–	7,544	46,500	Famine Relief.
39	–	–	–	–	–	–	–	Construction of Protective Railways.
40	–	–	–	990	1,200	990	1,200	Construction of Protective Irrigation Works.
41	–	–	–	–	–	682,170	–	Reduction of Debt.
42	–	1,148	30,300	1,199	1,200	690,704	47,700	- - - TOTAL.
43	475,700	6,030,833	5,805,100	3,147,007	3,251,800	17,818,913	17,046,600	- - - Carried forward to page 13.
	100	10,115	12,000	18,868	23,600	10,681	*—122,000*	* The "Interest on Debt" is distributed as follows:—
	–	369,851	–	–	–	2,984,721	3,167,600	Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
	–	240,311	242,600	279,787	290,000	1,109,678	1,138,900	Under Railway Revenue Account.
								Under Irrigation.
	100	620,277	254,600	298,655	313,600	4,105,080	4,184,500	- - - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	127,031	116,100	17,921	11,500	38,192	38,400	71,209	91,900	1
Assignments and Compensations	390,125	384,100	15,725	14,800	121,914	117,500	1,004,096	1,001,100	2
Charges in respect of Collection, viz.:									
Land Revenue	1,881,055	1,968,400	387,195	377,000	901,270	922,200	664,573	687,500	3
Opium (including cost of Production)	1,858,109	1,591,300	–	–	–	–	2,663	2,600	4
Salt (including cost of Production)	121,923	115,700	–	–	190,719	192,500	145,316	156,000	5
Stamps	35,455	19,300	14,836	20,400	17,074	26,700	22,166	23,800	6
Excise	93,846	98,200	5,098	5,300	56,080	57,000	34,997	33,600	7
Provincial Rates	53,065	52,800	605	500	–	–	5,033	5,000	8
Customs	68,242	70,000	–	–	15,810	17,200	52,262	52,600	9
Assessed Taxes	21,678	22,400	1,112	1,100	1,629	1,700	5,158	5,200	10
Forest	454,880	491,900	63,936	67,000	131,332	139,000	192,714	195,000	11
Registration	98,657	101,700	8,080	8,800	71,035	73,600	30,091	28,000	12
TOTAL	5,204,066	5,031,900	514,508	506,400	1,545,055	1,585,800	2,230,278	2,282,300	13
INTEREST:									
Interest on Debt,* other than that charged to Railways and Irrigation Works.	10,681	— *122,000*	18,633	20,800	6,925	14,200	18,129	20,600	14
Interest on other Obligations	422,126	460,300	7,068	7,800	3,118	3,300	42,982	44,500	15
TOTAL	432,807	338,300	25,701	28,600	10,043	17,500	61,111	65,100	16
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	1,320,565	1,360,500	14,915	16,700	9,040	8,000	10,689	10,600	17
Telegraph	611,552	635,500	–	–	–	–	385	–	18
Mint	41,254	44,700	–	–	–	–	39,555	51,100	19
TOTAL	1,973,371	2,040,700	14,915	16,700	9,040	8,000	50,629	61,700	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	972,029	996,400	126,115	132,300	155,790	159,300	179,489	184,000	21
Law and Justice:									
Courts	1,672,249	1,691,500	296,922	300,500	430,446	444,000	439,474	437,400	22
Jails	643,440	654,900	95,085	96,000	97,642	101,500	63,565	64,000	23
Police	2,533,673	2,521,400	365,500	380,000	417,595	420,000	551,842	534,600	24
Marine (including River Navigation)	417,201	463,900	–	–	15,046	12,000	4,306	4,100	25
Education	718,323	719,500	137,380	137,300	248,320	264,700	318,296	321,700	26
Ecclesiastical	70,669	75,300	23,660	23,900	35,876	36,500	30,809	32,100	27
Medical	396,043	419,700	84,299	91,200	245,809	252,800	149,256	156,200	28
Political	514,803	560,300	120,274	125,000	7,855	8,000	87,766	95,600	29
Scientific and other Minor Departments	397,172	302,700	39,570	28,800	70,261	41,900	37,561	28,900	30
TOTAL	8,335,602	8,405,600	1,288,805	1,315,000	1,724,640	1,740,700	1,862,364	1,858,600	31
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	283,900	298,100	36,094	35,000	83,991	77,500	76,204	84,000	32
Civil Furlough and Absentee Allowances	561	800	–	–	43	100	53	300	33
Superannuation Allowances and Pensions	461,831	475,800	85,359	85,300	142,140	144,300	159,176	167,900	34
Stationery and Printing	309,973	298,500	54,847	49,000	93,263	101,400	85,857	94,000	35
Miscellaneous	126,098	109,200	14,221	10,500	46,144	48,400	44,837	37,500	36
TOTAL	1,182,363	1,182,400	190,521	179,800	365,581	371,700	366,127	383,700	37
FAMINE RELIEF AND INSURANCE:									
Famine Relief	7,544	46,500	–	–	15,663	30,000	216	300	38
Construction of Protective Railways	–	–	–	–	484,795	993,900	–	–	39
Construction of Protective Irrigation Works	990	1,200	1,000	–	61,569	45,300	11,894	10,700	40
Reduction of Debt	682,170	–	–	–	–	–	–	–	41
TOTAL	690,704	47,700	1,000	–	562,027	1,069,200	12,110	11,000	42
Carried forward to page 14	17,818,913	17,046,600	2,035,450	2,046,500	4,216,386	4,792,900	4,582,619	4,662,400	43
* The "Interest on Debt" is distributed as follows:—									
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	10,681	— *122,000*	18,633	20,800	6,925	14,200	18,129	20,600	
Under Railway Revenue Account	2,984,721	3,167,600	19,855	–	–	–	–	–	
Under Irrigation	1,109,678	1,138,900	–	–	–	–	–	–	
TOTAL	4,105,080	4,184,500	38,488	20,800	6,925	14,200	18,129	20,600	

Provinces of *British India*, and in *England*, for 1892–93, compared with the Results of 1891–92—*continued.*

	Total, India.		England.		Exchange.†		Grand Total.		Heads of Expenditure.
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Direct Demands on the Revenues:
	254,353	257,900	–	–	–	–	254,353	257,900	Refunds and Drawbacks.
2	1,531,860	1,517,500	–	–	–	–	1,531,860	1,517,500	Assignments and Compensations.
									Charges in respect of Collection, viz.:
3	3,834,093	3,955,100	720	593	313	357	3,835,126	3,956,050	Land Revenue.
4	1,860,772	1,593,900	726	696	315	419	1,861,813	1,595,015	Opium (including cost of Production).
5	457,958	464,200	750	708	326	426	459,034	465,334	Salt (including cost of Production).
6	89,531	90,200	34,105	31,277	14,811	18,817	138,447	140,294	Stamps.
7	190,021	194,100	53	–	23	–	190,097	194,100	Excise.
8	58,703	58,300	–	–	–	–	58,703	58,300	Provincial Rates.
9	136,314	139,800	34	15	15	9	136,363	139,824	Customs.
0	29,577	30,400	–	–	–	–	29,577	30,400	Assessed Taxes.
1	842,862	892,900	742	1,777	322	1,069	843,926	895,746	Forest.
2	207,863	212,100	–	–	–	–	207,863	212,100	Registration.
3	9,493,907	9,406,400	37,130	35,066	16,125	21,097	9,547,162	9,462,563	- - - Total.
									Interest:
4	54,368	— *66,400*	2,639,288	2,433,496	1,146,144	1,464,053	3,839,800	3,831,149	Interest on Debt,* other than that charged to Railways and Irrigation Works.
5	475,294	515,900	57	221	25	133	475,376	516,254	Interest on other Obligations.
6	529,662	449,500	2,639,345	2,433,717	1,146,169	1,464,186	4,315,176	4,347,403	- - - Total.
									Post Office, Telegraph, and Mint:
7	1,355,209	1,395,800	96,321	95,658	41,829	57,550	1,493,359	1,549,008	Post Office.
8	611,937	635,500	158,118	142,437	68,665	85,694	838,720	863,631	Telegraph.
9	80,809	95,800	11,365	10,235	4,935	6,158	97,109	112,193	Mint.
0	2,047,955	2,127,100	265,804	248,330	115,429	149,402	2,429,188	2,524,832	- - - Total.
									Salaries and Expenses of Civil Departments:
1	1,433,423	1,472,000	249,532	255,944	108,362	153,982	1,791,317	1,881,926	General Administration.
2	2,839,091	2,873,400	639	617	277	371	2,840,007	2,874,388	Law and Justice:
3	899,732	916,400	–	–	–	–	899,732	916,400	Courts.
4	3,868,610	3,856,000	–	–	–	–	3,868,610	3,856,000	Jails.
5	436,553	480,000	133,447	290,476	57,951	174,758	627,951	945,234	Police.
6	1,422,319	1,443,200	1,727	1,742	750	1,048	1,424,796	1,445,990	Marine (including River Navigation).
7	161,014	167,800	406	300	176	180	161,596	168,280	Education.
8	875,407	919,900	6,468	9,663	2,809	5,813	884,684	935,376	Ecclesiastical.
9	730,698	788,900	25,806	22,327	11,207	13,432	767,711	824,659	Medical.
0	544,564	402,300	29,893	44,128	12,981	26,549	587,438	472,977	Political.
									Scientific and other Minor Departments.
1	13,211,411	13,319,900	447,918	625,197	194,513	376,133	13,853,842	14,321,230	- - - Total.
									Miscellaneous Civil Charges:
2	480,189	494,600	54,223	29,218	23,547	17,578	557,959	541,396	Territorial and Political Pensions.
3	657	1,200	192,228	207,848	83,477	125,047	276,362	334,095	Civil Furlough and Absentee Allowances.
4	848,506	873,300	1,726,046	1,810,555	749,557	1,089,276	3,324,109	3,773,131	Superannuation Allowances and Pensions.
5	543,940	542,900	41,098	52,868	17,847	31,807	602,885	627,575	Stationery and Printing.
6	231,300	205,600	37,655	32,231	16,352	19,391	285,307	257,222	Miscellaneous.
7	2,104,592	2,117,600	2,051,250	2,132,720	890,780	1,283,099	5,046,622	5,533,419	- - - Total.
									Famine Relief and Insurance:
8	23,423	76,800	–	–	–	–	23,423	76,800	Famine Relief.
9	484,795	993,900	–	–	–	–	484,795	993,900	Construction of Protective Railways.
0	75,453	57,200	1,728	3,583	750	2,156	77,931	62,939	Construction of Protective Irrigation Works.
1	682,170	–	–	–	–	–	682,170	–	Reduction of Debt.
2	1,265,841	1,127,900	1,728	3,583	750	2,156	‡1,268,319	‡ 1,133,639	- - - Total.
3	28,653,368	28,548,400	5,443,175	5,478,613	2,363,766	3,296,073	36,460,309	37,323,086	- - - Carried forward to page 15.
									* The "Interest on Debt" is distributed as follows:—
	54,368	— *66,400*	2,639,288	2,433,496	1,146,144	1,464,053	3,839,800	3,831,149	Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
	3,004,576	3,167,600	(*a*) 1,163,871	(*a*) 1,222,191	(*a*) 505,425	(*a*) 736,301	4,673,872	5,125,092	Under Railway Revenue Account.
	1,109,678	1,138,900	–	–	–	–	1,109,678	1,138,900	Under Irrigation.
	4,168,622	4,240,100	3,803,159	3,655,687	1,651,569	2,199,354	9,623,350	10,095,141	- - - Total.

(*a*) Figures for 1891–92 and 1892–93 respectively, include 157,919*l.*, and 205,099*l.*, together with Exchange thereon, Rx. 68,573 and Rx. 123,393, charged to "State Railways—Interest chargeable against Companies on Advances."

† *See* foot-note to Statement, No. 2, p. 7.

‡ Rx. 231,681 and Rx. 367,228 representing the net charge on the Revenues in 1891–92 and 1892–93 respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8 - - -	5,029,454	4,285,600	771,861	810,300	2,352,877	2,418,100	486,881	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	–	–	–	–	–	–	275	2
RAILWAY REVENUE ACCOUNT:								
State Railways: Working Expenses - - - - - -	2,739,121	2,675,300	392,114	420,500	350,334	393,000	8,000	3
Interest on Debt - - - - - -	2,480,038	2,937,700	–	–	115,417	210,500	–	4
Annuities in Purchase of Railways - -	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	–	–	19,415	19,400	–	–	–	7
Guaranteed Companies: Surplus Profits, Land, and Supervision -	689,987	537,500	10,734	11,100	–	–	–	8
Interest - - - - - - - -	37,171	2,800	–	–	–	–	–	9
Subsidized Companies: Land, &c. - - - - - - -	–	–	–	–	–	–	10,070	10
Miscellaneous Railway Expenditure - -	24,050	23,600	3,787	6,200	1,563	9,300	–	11
TOTAL - - -	5,970,367	6,176,900	426,050	457,200	467,314	612,800	18,070	12
IRRIGATION:								
Major Works: Working Expenses - - - - -	–	–	–	–	–	–	–	13
Interest on Debt - - - - -	589,580	606,300	–	–	–	–	–	14
Minor Works and Navigation - - -	36,834	47,000	–	–	199,725	200,100	–	15
TOTAL - - -	626,414	653,300	–	–	199,725	200,100	–	16
BUILDINGS AND ROADS:								
Military Works - - - - - -	990,030	877,300	334	400	147,277	177,100	9,954	17
Civil Works - - - - - -	221,238	203,600	237,018	214,100	658,469	647,000	191,791	18
TOTAL - - -	1,211,268	1,080,900	237,352	214,500	805,746	824,100	201,745	19
ARMY SERVICES:								
Army: Effective - - - - - -	8,920,273	8,681,100	–	–	–	–	–	20
Non-effective - - - - - -	457,310	442,400	–	–	–	–	–	21
TOTAL - - -	9,377,583	9,123,500	–	–	–	–	–	22
SPECIAL DEFENCE WORKS - - - -	304,710	279,300	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - -	22,519,796	21,599,500	1,435,263	1,482,000	3,825,662	4,055,100	706,971	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	–	–	25,218	–	89,112	74,500	42,527	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—42*	*—800*	–	*—40,600*	–	*—2,200*	–	26
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - -	22,519,754	21,598,700	1,460,481	1,441,400	3,914,774	4,127,400	749,498	27
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works: State Railways - - - - -	*—323,014*	838,700	*—46,581*	*—22,900*	426,461	324,000	47,876	28
Irrigation Works - - - - -	–	–	–	–	–	–	–	29
	—323,014	838,700	*—46,581*	*—22,900*	426,461	324,000	47,876	30

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued*.

	Assam.	Bengal.		North Western Provinces and Oudh.		Carried forward.		Heads of Expenditure.
	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	475,700	6,030,833	5,805,100	3,147,007	3,251,800	17,818,913	17,046,600	- - - Brought forward from page 9.
2	3,600	775	–	2,300	–	3,350	3,600	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
								Railway Revenue Account:
3	7,700	1,131,787	983,300	682,135	698,000	5,303,491	5,177,800	State Railways: Working Expenses.
4	–	369,851	–	–	–	2,965,306	3,148,200	Interest on Debt.
5	–	–	–	–	–	–	–	Annuities in Purchase of Railways.
6	–	–	–	–	–	–	–	Interest chargeable against Companies on Advances.
7	–	–	–	7,439	11,100	26,854	30,500	Interest on Capital deposited by Companies.
8	2,200	10,804	10,700	10,416	12,500	721,941	574,000	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	–	–	–	–	–	37,171	2,800	Interest.
10	10,100	12,070	8,100	4,000	4,200	26,140	22,400	Subsidized Companies: Land, &c.
11	*—81,600*	14,066	2,400	703	2,000	44,169	*—38,100*	Miscellaneous Railway Expenditure.
12	*—61,600*	1,538,578	1,004,500	704,693	727,800	9,125,072	8,917,600	- - - Total.
								Irrigation:
13	–	135,417	140,000	251,785	256,900	387,202	396,900	Major Works: Working Expenses.
14	–	240,311	242,600	279,787	290,000	1,109,678	1,138,900	Interest on Debt.
15	–	158,777	156,300	28,684	30,000	424,020	433,400	Minor Works and Navigation.
16	–	534,505	538,900	560,256	576,900	1,920,900	1,969,200	- - - Total.
								Buildings and Roads:
17	10,800	4,361	4,700	630	1,900	1,152,586	1,072,200	Military Works.
18	289,900	900,901	757,700	717,718	602,200	2,927,135	2,714,500	Civil Works.
19	300,700	905,262	762,400	718,348	604,100	4,079,721	3,786,700	- - - Total.
								Army Services:
20	–	–	–	–	–	8,920,273	8,681,100	Army: Effective.
21	–	–	–	–	–	457,310	442,400	Non-effective.
22	–	–	–	–	–	9,377,583	9,123,500	- - - Total.
23	–	–	–	–	–	304,710	279,300	Special Defence Works.
24	718,400	9,009,953	8,110,900	5,132,604	5,160,600	42,630,249	41,126,500	Total Expenditure, Imperial and Provincial.
25	–	–	–	21,780	26,000	178,637	100,500	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*—26,600*	*—34,508*	*—39,000*	–	–	*—34,550*	*—109,200*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	691,800	8,975,445	8,071,900	5,154,384	5,186,600	42,774,336	41,117,800	Total Expenditure charged against Revenue.
								Expenditure not charged to Revenue:
								Capital Outlay on Railways and Irrigation Works:
28	*—29,900*	153,833	*—305,400*	*—5,985*	184,600	252,590	989,100	State Railways.
29	–	56,801	43,600	47,634	37,200	104,435	80,300	Irrigation Works.
30	*—29,900*	210,634	*—261,800*	41,649	221,800	357,025	1,069,900	- - - Total.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 10	17,818,913	17,046,600	2,035,450	2,046,500	4,216,386	4,792,900	4,582,619	4,662,400	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	3,350	3,600	–	–	42,662	246,000	117,221	43,300	2
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses	5,303,491	5,177,800	1,953,535	1,670,000	606,458	610,800	350,996	343,800	3
Interest on Debt	2,965,306	3,148,200	19,855	–	–	–	–	–	4
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	26,854	30,500	–	–	–	–	–	–	7
Guaranteed Companies:									
Surplus Profits, Land, and Supervision	721,941	574,000	–	–	13,682	14,500	21,293	23,500	8
Interest	37,171	2,800	–	–	–	–	–	–	9
Subsidized Companies:									
Land, &c.	26,140	22,400	3,574	100	3,416	9,400	–	–	10
Miscellaneous Railway Expenditure	44,169	*—38,100*	43,632	27,400	3,769	–	490	600	11
TOTAL	9,125,072	8,917,600	2,020,596	1,697,500	627,325	634,700	372,779	367,900	12
IRRIGATION:									
Major Works:									
Working Expenses	387,202	396,900	213,038	226,100	117,589	123,100	43,616	44,500	13
Interest on Debt	1,109,678	1,138,900	–	–	–	–	–	–	14
Minor Works and Navigation	424,020	433,400	82,208	98,900	402,243	338,100	165,300	181,300	15
TOTAL	1,920.900	1,969,200	295,246	325,000	519,832	461,200	208,916	225,800	16
BUILDINGS AND ROADS:									
Military Works	1,152,586	1,072,200	17,893	21,400	7,863	10,800	21,285	20,500	17
Civil Works	2,927,135	2,714,500	475,010	460,300	768,755	755,600	681,194	668,100	18
TOTAL	4,079,721	3,786,700	492,903	481,700	776,618	766,400	702,479	688,600	19
ARMY SERVICES:									
Army:									
Effective	8,920,273	8,681,100	–	–	3,223,373	3,215,800	2,656,641	2,676,100	20
Non-effective	457,310	442,400	–	–	326,297	337,500	157,168	169,300	21
TOTAL	9,377,583	9,123,500	–	–	3,549,670	3,553,300	2,813,809	2,845,400	22
SPECIAL DEFENCE WORKS	304,710	279,300	–	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	42,630,249	41,126,500	4,844,195	4,550,700	9,732,493	10,454,500	8,797,823	8,833,400	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	178,637	100,500	–	–	–	–	–	–	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—34,550*	*—109,200*	*—10,510*	*—112,000*	*—340,872*	*—172,800*	*—33,629*	*—70,300*	26
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	42,774,336	41,117,800	4,833,685	4,438,700	9,391,621	10,281,700	8,764,194	8,763,100	27
EXPENDITURE NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways	252,590	989,100	167,280	343,100	1,109,488	391,900	1,332	3,800	28
Irrigation Works	104,435	80,800	441,375	266,500	161,795	166,000	9,225	23,600	29
	357,025	1,069,900	608,655	609,600	1,271,283	557,900	10,557	27,400	30

Calcutta, 28 March 1893.

India Office, 11 May 1893.

Provinces of *British India*, and in *England*, for 1892-93, compared with the Results of 1891-92—*continued*.

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Expenditure.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	28,653,368	28,548,400	5,443,175	5,478,613	2,363,766	3,296,073	36,460,309	37,323,086	- - - Brought forward from page 11.
2	163,233	292,900	–	–	–	–	163,233	292,900	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
									Railway Revenue Account:
3	8,214,480	7,802,400	–	–	–	–	8,214,480	7,802,400	State Railways: Working Expenses.
4	2,985,161	3,148,200	1,005,952	1,017,092	436,847	611,908	4,427,960	4,777,200	Interest on Debt.
5	–	–	1,693,388	1,696,651	735,375	1,020,748	2,428,763	2,717,399	Annuities in purchase of Railways.
6	–	–	157,919	205,099	68,578	123,393	226,497	328,492	Interest chargeable against Companies on Advances.
7	26,854	30,500	681,758	659,351	296,062	396,682	1,004,674	1,086,533	Interest on Capital deposited by Companies.
8	756,916	612,000	–	–	–	–	756,916	612,000	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	37,171	2,800	2,114,159	2,145,297	918,100	1,290,665	3,069,430	3,438,762	Interest.
10	33,130	31,900	–	–	–	–	33,130	31,900	Subsidized Companies: Land, &c.
11	92,060	*—10,100*	–	–	–	–	92,060	*—10,100*	Miscellaneous Railway Expenditure.
12	12,145,772	11,617,700	5,653,176	5,723,490	2,454,962	3,443,396	20,253,910	20,784,586	- - - Total.
									Irrigation:
13	761,445	790,600	–	–	–	–	761,445	790,600	Major Works: Working Expenses.
14	1,109,678	1,138,900	–	–	–	–	1,109,678	1,138,900	Interest on Debt.
15	1,073,771	1,051,700	87	579	38	348	1,073,896	1,052,627	Minor Works and Navigation.
16	2,944,894	2,981,200	87	579	38	348	2,945,019	2,982,127	- - - Total.
									Buildings and Roads:
17	1,199,627	1,124,900	10,382	40,628	4,509	24,443	1,214,518	1,189,971	Military Works.
18	4,852,094	4,598,500	99,103	86,100	43,037	51,800	4,994,234	4,736,400	Civil Works.
19	6,051,721	5,723,400	109,485	126,728	47,546	76,243	6,208,752	5,926,371	- - - Total.
									Army Services:
20	14,800,287	14,573,000	2,410,443	2,487,691	1,046,765	1,496,658	18,257,495	18,557,349	Army: Effective.
21	940,775	949,200	2,149,070	2,388,100	933,261	1,436,742	4,023,106	4,774,042	Non-effective.
22	15,741,062	15,522,200	4,559,513	4,875,791	1,980,026	2,933,400	22,280,601	23,331,391	- - - Total.
23	304,710	279,300	209,263	130,876	90,875	78,738	604,848	488,914	Special Defence Works.
24	66,004,760	64,965,100	15,974,699	16,336,077	6,937,213	9,828,198	88,916,672	91,129,375	Total Expenditure, Imperial and Provincial.
25	178,637	100,500	–	–	–	–	178,637	100,500	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*—419,561*	*—464,300*	–	–	–	–	*—419,561*	*—464,300*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	65,763,836	64,601,300	15,974,699	16,336,077	6,937,213	9,828,198	88,675,748	90,765,575	Total Expenditure charged against Revenue.
									Expenditure not charged to Revenue:
									Capital Outlay on Railways and Irrigation Works:
28	1,530,690	1,727,900	864,309	1,034,668	375,337	622,483	2,770,336	3,385,051	State Railways.
29	716,830	536,900	8,948	5,808	3,886	3,494	729,664	546,202	Irrigation Works.
30	2,247,520	2,264,800	873,257	1,040,476	379,223	625,977	3,500,000	3,931,253	

* *See* foot-note to Statement, No. 2, page 7.

Stephen Jacob, Comptroller General.
Thos. W. Keith, Accountant General.

EAST INDIA (ESTIMATE OF REVENUE AND EXPENDITURE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1892-93,

COMPARED WITH THE RESULTS OF 1891-92.

(*Presented pursuant to Act* 21 & 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1893.

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EAST INDIA (HOME CHARGES).

RETURN to an Address of the Honourable The House of Commons, dated 3 July 1893 ;—*for*,

"COPY of a DESPATCH from the Secretary of State to the Government of India, dated the 4th day of July 1889, No. 144, Financial, with Enclosures, on the subject of the HOME CHARGES of the Government of India."

India Office,
7 July 1893.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Andrew Scoble.*)

Ordered, by The House of Commons, *to be Printed,*
13 *July* 1893.

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COPY of a DESPATCH from the Secretary of State to the Government of India, dated the 4th day of July 1889, No. 144, Financial, with Enclosures, on the subject of the HOME CHARGES of the Government of India.

(No. 144.—Financial.)

DESPATCH from the Secretary of State for India to the Governor-General of India in Council.

My Lord Marquis, India Office, London, 4 July 1889.

Home Charges.—Reports of the Special Committee.

WITH the Earl of Kimberley's Despatch, dated the 3rd of June 1886, No. 156, a set of eight Reports was forwarded to the Government of India, which had been made to the Secretary of State in 1879 and 1880 by a Special Committee appointed to consider in what manner the charges on the revenues of India, and particularly those occurring in this country, could be reduced.

2. The possibility of effecting such reductions is continually engaging the attention of the Secretary of State in Council as opportunities are offered ; and, since the close of the year 1878-79, to which the Reports of that Committee related, much has been done in the direction of reducing the home expenditure, of which the following instances may be specially mentioned.

3. On the 31st of March 1879 the debt was thus composed :—

17,200,000*l.* India Stock, bearing interest at 5 per cent.
28,715,000*l.* India Stock, bearing interest at 4 per cent.
5,496,700*l.* India Bonds, bearing interest at 4 per cent.
7,596,500*l.* India Debentures, bearing interest at 4 per cent.

These having been replaced by India Stock and Debentures bearing only 3½ per cent. interest, there is an annual saving of 467,000*l.*, of which 266,300*l.* is due to the recent conversion of the Four per cent. Stock.

4. A further amount of India Stock bearing interest at 3 and 3½ per cent. has been created, in order to discharge the liabilities connected with the Five per cent. Stock of the Oude and Rohilkund Railway and the Madras Irrigation and Canal Companies, with portions of the annuities of the various purchased railways and of their debentures and debenture stocks, on which the interest varies from 4½ to 3½ per cent., and with the Indian 4 per cent. Transfer Loan. On these the saving may be roughly estimated at 97,000*l.* a year ; but, as a large portion of this is devoted to the redemption, through the Sinking Funds, of the Stock created for the purpose, the advantage of the arrangement consists chiefly in the earlier termination of the charge on the revenues, and it does not at present reduce the expenditure to any considerable extent.

5. The reduction of interest on the debentures of the Railway Companies, when renewed or re-issued, from 4 to 3½ or 3¼ per cent., has effected a saving of more than 12,000*l.* a year, of which, however, the whole amount does not fall to the share of the Government.

6. Thus, by taking advantage from time to time of the improvement in the credit of the Government of India, and of the gradual fall in the rate of interest on sterling loans, an annual saving of upwards of 480,000*l.* has been effected in the liabilities which were in existence in 1878-79, and a further saving of 5,000*l.* a year will, it is hoped, be obtained by the reduction of interest on the 2,000,000*l.* debentures falling due on the 16th of August next. This has, however, been much more than counterbalanced by the increased expenditure resulting from the charge for interest on loans incurred for State Railways and Irrigation Works, and from the grant of a guarantee in sterling to various companies

formed for the construction of railways, both of which courses were adopted in deference to the wishes of the Government of India.

7. Under the head of Post Office, the new contract for the conveyance of the mails between India and England, and the reduction of the transit rates across the continent of Europe, have resulted in a saving to India of about 28,000*l.* a year; and the Home Charges have been further relieved to the extent of 3,600*l.* a year, by the arrangement that the subsidy for the mail service between Bussorah and Baghdad shall no longer be paid in England.

8. The reduction of the Home Establishment of the Indo-European Telegraph Department effected a saving of upwards of 2,600*l.* a year.

9. Under the head of Administration some relief may be anticipated from the revised rules regarding the passage and outfit allowances of high officers proceeding to India; but the amount is fluctuating, and the annual saving cannot be stated.

10. A saving of 28,000*l.* per annum was effected under the head of Marine, by the reduction of the contribution made towards the expenses of Her Majesty's ships employed in the Indian Seas; but this is insufficient to meet the new expenses likely to be incurred for the manning of the floating defences in the Indian harbours.

11. The Army Charges were reduced in 1884 by about 700,000*l.*, owing to the Treasury terminating the system of receiving from Indian revenues the capital value of the share of pensions granted to British officers and soldiers which is proportionate to their Indian service; and, although the charge must gradually increase again, there will probably be some considerable reduction, on the whole, through the operation of the short-service system, and the grant of deferred pay in lieu of pension to a large proportion of the troops. The cost of transport to and from India has also been reduced, but the net charge varies greatly according to the amount of repairs effected during the year in the vessels employed on the service.

12. While, however, much has thus been done in reducing certain payments in England, it is undeniable that, by the addition of new charges, and by the gradual increment of old charges, such as those for superannuation, for which the liability already existed, though the full burden had not been felt, there is a tendency on the part of the expenditure to increase, as will be seen from the following statement of the average annual charge against revenue in England:—

	£
1875–76 to 1879–80 - -	13,746,978
1880–81 to 1884–85 - -	14,210,102
1885–86 to 1889–90 - -	14,644,990

(From these figures are omitted two payments of an exceptional character; in 1883–84, 1,000,000*l.* for arrears of Non-effective Army Charges, which should strictly have been spread over former years; and in 1887–88, 768,497*l.* on account of the conversion of India Stock.)

13. Feeling the necessity of endeavouring to check such an increase, I last summer appointed a Committee of the Council of India, presided over by the Permanent Under Secretary of State, to examine the Home Charges in detail, and report any cases in which they might consider that reductions could with propriety be effected. With the exception of the establishment of this Office, the Committee have completed their examination, and I transmit, for your Excellency's information, a set of the 14 reports which they have made.

14. The point upon which the Committee lay most stress, and to which they refer on various occasions,* is the necessity for exercising the greatest caution in regard to the increase of the sterling liabilities of the Government. I wish it to be understood that, subject to exceptional considerations, it is the fixed policy of the Government that money required for new railways and irrigation works, for docks, or for any other public works, if provided or guaranteed by the State, must be obtained in India, so that the burden of interest may be determined in the same currency as that in which the revenue is received.

* Third Report, paragraphs 35 to 37.
Eleventh Report, paragraph 17.
Thirteenth Report, paragraph 22.

15. In

15. In dealing with the question of Remittances,* the Committee have referred to the excessive variations in the amount of bills on India sold in different years. Such changes are extremely inconvenient, both to the Government and the trade; and this, while affording an additional reason for wishing that the net disbursements in this country should not be largely augmented, is also a ground for avoiding their merely temporary reduction by the receipt of capital payments from Railway Companies. Hence I consider that, even as regards the open lines constructed or worked by Companies, it is desirable, if it be practicable, that the further capital raised in England should not exceed that which is needed for the expenditure in this country on capital account.

* Thirteenth Report, paragraph 19.

16. The Committee recommend† that, as opportunities occur through the expiration of the periods for which railway debentures, &c., have been issued, a saving should be effected, when practicable, by the issue of India Stock in their place. This, as your Excellency is already aware, is the policy which I have approved, and on which I shall continue to act.

† Third Report, paragraph 34.

17. On some of the subjects dealt with by the Committee I have already addressed your Excellency, and others I shall deal with in detail in separate Despatches.

18. The Committee have recommended‡ the reduction to 500*l.* of the passage and outfit allowance of the Governors of Madras and Bombay, now fixed at 1,000*l.*; I shall consider this question before such an appointment is again made. With reference to the statement of Passage and Outfit Allowances given by the Committee,§ I may observe that, if the new rules had been in force since 1874, the grants would have amounted to an annual average of only 1,320*l.* in the five years ending with 1878–79, and 1,340*l.* in the five years ending with 1887–88 (or 1,220*l.* and 1,140*l.* if the allowance of Governors had been reduced as proposed), instead of 2,940*l.* and 1,940*l.* as actually granted.

‡ Second Report, paragraph 7.

§ Second Report, paragraph 6.

19. I have decided to reduce the annual grant‖ for literary, scientific, and antiquarian objects from 3,500*l.* to 3,000*l.*; and I have given instructions for the diminution of the cost of hereafter preparing the Tide Tables for Indian Ports.¶ Your Government will doubtless bear in mind the suggestion** that, on the occurrence of a vacancy in the office of Administrator General at Calcutta, the method of effecting his remittances to England should be assimilated to that in force at Madras and Bombay.

‖ Seventh Report, paragraphs 45 to 49.

¶ Ditto, paragraph 53.

** Thirteenth Report, paragraph 12.

20. In discussing the question of superannuation, the Committee pointed out the possibility that I might, by the effect of legislation in Parliament, be prevented from reducing the establishment of this Office to a certain extent.†† I have accordingly obtained from the Treasury an assurance that no measure will be proposed which may fetter the action of the Secretary of State in Council, without its being previously submitted for his consideration. The reduction‡‡ of the number of the Members of the Council of India, and the limit to two, instead of three, of those who may be appointed under Act 39 Vict. c. 7, can only be effected by legislation. A Bill has been introduced into the House of Commons to enable the Secretary of State to reduce the Council, as vacancies occur, to ten Members if he shall think fit; and I may observe that there is now only one Member of Council nominated under the Act 39 Vict. c. 7. When recently filling up the appointment of Assistant Military Secretary for Indian Affairs at the Horse Guards,§§ I decided that the officer should in future receive a consolidated salary of 1,000*l.* a year if not entitled to Colonel's allowance, and of 1,400*l.* a year if in receipt of that allowance.

†† Tenth Report, paragraphs 7 to 11.

‡‡ Sixth Report, paragraph 9.

§§ Fourteenth Report, paragraph 15.

21. The Committee have recommended‖‖ that Civil officers returning from furlough shall not be granted advances of pay for more than 35 days beyond the date of embarkation for India, and that, in the case of Military officers,¶¶ the maximum amount to be advanced shall be reduced from 150*l.* to 100*l.* I request your Excellency to notify that these rules will be enforced in the case of all officers taking furlough after the date on which your orders may be issued.

‖‖ Ninth Report, paragraph 25.

¶¶ Twelfth Report, paragraph 18.

 22. I have

22. I have given instructions for the transfer to the Remittance Account, in future, of any family remittances of the Persian Telegraph staff* which may be made by means of bills drawn by the Director of Persian Telegraphs, and for a more accurate entry of the cost of copper purchased for coinage.†

* Fourth Report, paragraphs 37 and 38.

† Thirteenth Report, paragraph 14.

23. From the examination of the Home Charges which has been made by the Committee, your Excellency will see what a very large proportion of them (about 78 per cent.) consists of fixed payments for interest and superannuation, in which no reduction can be anticipated for many years. The payments for the recruiting and depôt charges and transport of troops are equally necessary; no immediate diminution of the payment to officers on furlough can be effected; and the cost of the stores indented for from India can only be reduced as the resources of that country may gradually be utilised to a greater extent. The remaining payments of all kinds, which include the postal subsidy, the cost of this Office for salaries and maintenance, the naval contribution, and the telegraph charges, amount to only 426,300*l.*, or less than 3 per cent. of the whole net expenditure in England.‡ It is, therefore, evident that no material reduction of the Home Charges can result from the direct action of the Secretary of State, and that it is only by the careful watching of the probable consequences of measures adopted by the Government of India, that any real check can be placed upon them. For example, a steady perseverance in the course of raising only in India the capital needed for public works will prevent the growth of the sterling charge for interest, and, even if the immediate result be to increase the payment in rupees, it is yet highly desirable that such a course should be followed, rather than run the risk of a much larger increase hereafter through a fall in exchange. By limiting the privilege of furlough, and by not granting superannuation at an unduly early age, promotion in India may be somewhat retarded: but this is less objectionable than a constant increase of the Non-effective Charges. And, if the departments in India can be accustomed to use articles made in that country, when of an ordinary character and not needing special inspection during manufacture, they might be procured of sufficiently good quality, even though somewhat inferior to those which would be obtained by paying a higher price in England; and thus a perceptible diminution might be made in the payments in this country. I commend these points to the very earnest attention of your Excellency's Government.

‡ Net expenditure in the Budget for 1889–90:

Interest and Management of Debt, and Railway Revenue Account		£ 8,039,700
Superannuation:	£.	
Civil and Marine	918,700	
Military	2,663,900	
		3,582,600
		11,622,300
Army:		
Home Charges of British Forces serving in India	715,000	
Troop Service and Transport	201,400	
		916,400
Furlough		573,900
Stores		1,417,200
Other Charges		426,300
TOTAL	£	14,956,100

I have, &c.

Cross.

FIRST REPORT of the Special Committee on Home Charges, 6th July 1888.

My Lord,

HAVING been appointed to examine the Home Charges, with the view of ascertaining what reductions it may be practicable to effect therein, we have, in accordance with your Lordship's desire, directed our attention, in the first instance, to the possibility of reducing the amount spent on stores in this country, by extending the system of local purchase in India; and with this view we have carefully considered the two draft Despatches to India which you have referred to us, after their approval by the Stores and Finance Committees. Having also discussed the subject with Sir John Gorst and Mr. Barbour, we have now to make the following Report:—

1. We are of opinion that the appointment of a Director of Stores should be recommended to the Government of India.

2. That the existing rules as to the local purchase of stores should be maintained.

3. That,

3. That, subject to the supervision of such an officer as we have recommended, but not otherwise, local purchase in India may be extended, and placed on a more satisfactory footing.

4. That the purchase in India of European stores is apt to lead, under the present system, to waste and extravagance (*see* Report of Indian Finance Committee, Vol. II., p. 281), and that no real economy is effected by buying in India European goods, which would otherwise have to be procured through the Stores Department in England, inasmuch as the merchant who sells European goods to Government in India, besides taking his profit, must necessarily protect himself by the price which he charges, against all possible charges incidental to the voyage to India, and against all risk of loss by exchange.

5. And that the two draft Despatches laid before us may be approved, with the alterations suggested in the more important one, which are designed to commend to the Government of India the proposed appointment, to set forth the existing rules, and to show clearly the manner in which it is intended that effect should be given to them.

We consider that an adherence to these instructions will be productive of true economy.

We have, &c.

J. A. Godley.
B. W. Currie.
R. Hardie.
R. Strachey.

SECOND REPORT of the Special Committee on Home Charges, 27th July 1888.

My Lord,

Reduction of Home Charges.—In considering generally the subject of the possible reduction of the Home Charges, it appears to us that the most convenient course to adopt will be to refer to the Reports of the Special Committee appointed by Viscount Cranbrook in 1879 for a somewhat similar purpose, to show what reduction or increase of the Home expenditure has taken place since that date, and what steps have been adopted by the Secretary of State in Council, which have materially affected the amount of the payments in England, and finally to report in what directions we are of opinion that further measures can be taken in order to produce economy.

2. *Allowances for Equipment and Voyage.*—The First Report of the Committee of 1879, of which Sir Louis Mallet was Chairman, and of which the other members were Sir Barrow Ellis, Lieutenant-General Foster, and Lieutenant-General Strachey, dealt with the passage and outfit allowances granted to officers appointed in England to offices in India; and, as some of the reductions proposed by them could not be effected without the authority of Parliament, the Indian Salaries and Allowances Act (43 Vict. c. 3) was passed in 1880, by which it was declared lawful for the Secretary of State in Council from time to time to fix, alter, or abolish the allowances for equipment and voyage of the Governor General of India and the Members of his Council, the Governors of Madras and Bombay and the Members of their Councils, the Commander-in-Chief in India, the Commanders-in-Chief of Madras and Bombay, and the Bishops and Archdeacons in the three Presidencies.

3. In a Despatch dated the 12th of February 1880, No. 46 (Financial), instructions were given for the reduction of such allowances in certain cases; and yet further reductions have been made since, the rules in force at present having been transmitted to India with your Lordship's Despatches of the 5th of January and 2nd of February last, No. 3 (Public) and No. 3 (Judicial).

4. The following table gives a comparison of the scale of allowances prevailing in 1879 and in 1888:—

Officers.	1879.	1888.
	£.	£.
Governor General	5,000	3,500
Governor of Madras or Bombay	2,500	1,000
Member of Council of Governor General, if resident in Europe when appointed	1,200	300
Member of Council of Madras or Bombay, if resident in the United Kingdom when appointed	1,000	None.
Commander-in-Chief in India	2,500	500
„ „ Madras	2,000	
„ „ Bombay	1,500	
Bishop of Calcutta	1,200	300
Bishop of Madras or Bombay	500	
Chief Justice of Calcutta, Madras, Bombay, or the North-West Provinces	1,000	300
Puisne Judge	800	
Archdeacon	500	None.

5. These allowances are only granted if the officer is resident in Europe at the time of his appointment.

6. From the following table it will be seen that the average amount paid annually on account of these allowances for equipment and voyage was 2,940*l.* in the five years ending on the 31st of March 1879, and 1,940*l.* in a similar period ending on the 31st of March 1888; or, if from the calculation be omitted two Puisne Judges and two Bishops appointed in the first period, whereas none were appointed in the second period, the average is 2,280*l.* in the first, when six officers were nominated, and 1,940*l.* in the second, when the nominations were seven in number.

Passage and Outfit Allowances.

	1874–75.		1875–76.		1876–77.		1877–78.		1878–79.		Total.		1883–84.	1884–85.		1885–86.		1886–87.		1887–88.		Total.	
	No.	£	No.	£	No.	£	No.	£	No.	£	No.	£	£	No.	£	No.	£	No.	£	No.	£	No.	£
Governor General	—	—	1	5,000	—	—	—	—	—	—	1	5,000	—	1	3,500	—	—	—	—	—	—	1	3,500
Governor of Madras or Bombay	—	—	1	2,500	—	—	—		—	—	1	2,500	—	1	1,500	—	—	1	1,500	—	—	2	3,000
Members of Council	—	—	1 1	1,200 *500	1	1,200	—	—	—	—	3	2,900	—	—	—	—	—	1	800	—	—	1	800
Chief Justice	1	1,000	—	—	—	—	—	—	—	—	1	1,000	—	1	800	1	800	1	800	—	—	3	2,400
Puisne Judges	—	—	—	—	1	800	—	—	1	800	2	1,600	—	—	—	—	—	—	—	—	—	—	—
Bishop of Calcutta	—	—	—	—	1	1,200	—	—	—	—	1	1,200	—	—	—	—	—	—	—	—	—	—	—
Bishop of Bombay	—	—	—	—	1	500	—	—	—	—	1	500	—	—	—	—	—	—	—	—	—	—	—
											10	14,700										7	9,700

* Special Grant.

Average of Five Years — 2,940 — 1,940

7. We are of opinion that a further reduction could be effected in the allowances granted to Governors of Madras and Bombay, which, in agreement with the report of the Special Committee that lately considered the subject, we would fix at 500*l.* instead of 1,000*l.*

8. *Salaries in India.*—The Second Report of the Committee of 1879 dealt with salaries in India, which do not come within the scope of the present inquiry.

9. *Minor Passage and Outfit Allowances, &c.*—The Third Report, dated the 20th of November 1879, related to expenditure incurred in England in connection with officers appointed to various branches of the Administration in India, respecting which the Committee reported that it should, as a general rule, be confined to that which must necessarily be incurred in regard to the examination of candidates where such

such a test is prescribed, and in providing a free passage to India for those who are nominated.

10. *Covenanted Civil Service.*—The first class to which the Committee referred was that of the candidates for the Covenanted Civil Service, as to whom the expense incurred in 1878-79 may be thus compared with that in 1887-88. It will be understood that we are not now expressing any opinion with regard to the present system of training the selected Civil Servants, and that such recommendations as we have to make on this subject are made on the assumption that it will be maintained.

11. *Expenses incurred for Civil Service Candidates:*

	1878–79.	1887-88.
	£	£
Printing, advertisements, fees to Medical Board, supervision, &c. -	461	274
Fees to Examiners - - - - - - - - - - -	3,598	3,053
Prizes given to Candidates - - - - - - - - -	945	470
Allowances to Candidates - - - - - - - - -	8,950	12,000
Bonuses awarded to Candidates on graduating in honours - - -	—	1,350
	13,954	17,147

12. *Printing, Advertisements, &c., and Fees to Examiners.*—As regards the first two entries no remarks are needed, except that we observe that the reduction is attributable to the number of examinations having been reduced from four to three, as hereafter shown. We are unable to suggest any reduction in the fees to the Examiners, which are fixed by the Civil Service Commission.

13. It was proposed by the Civil Service Commissioners in 1870,* that a fee of 5*l.* should be paid by each candidate; and in 1871 † they wrote that, as it had been determined to levy the fees by means of stamps, the receipts would in the first instance pass into the Imperial Exchequer. As regards the ultimate disposal of these moneys, the Commissioners estimated that they would be about equivalent to the expenses entailed upon them in respect of examinations connected with the Indian Services, exclusive of the payments then made by the India Office for examiners, printing, advertisements, &c.; and they thought it would be a convenient course if all fees paid by candidates for the Indian Services were appropriated to the Imperial Exchequer, as a set-off against the expenses borne by it. The Duke of Argyll,‡ after consideration of the proposal, acceded to the arrangement. We doubt whether any advantage would be now gained by having the matter reconsidered.

* Letter from Civil Service Commission, 20th May 1870.

† Ditto, 11th January 1871.

‡ Letter to Civil Service Commission, 28th January 1871.

14. *Prizes.*—In regard to the prizes given to the candidates, the facts, as stated in paragraphs 11 and 12 of the third Report of the Committee, were that in 1866 a maximum expenditure of 1,200*l.* a year had been sanctioned, and that the scheme approved provided for the grant of 135*l.*, in sums of 10*l.*, or 15*l.*, at each of the first three half-yearly examinations, and of 750*l.* in sums of 60*l.*, 75*l.*, or 90*l.*, at the final examination, the total of the prizes offered thus amounting to 1,155*l.* After the introduction of the new system of inducing the selected candidates as far as possible to reside at a University, and the reduction of age, it was determined in 1878 to discontinue the offer of prizes except at the final examination, and, notwithstanding the representation of the Civil Service Commissioners that, though 1,135*l.* was offered, the average expenditure did not exceed 800*l.*, this decision was maintained.

15. Finding that the number of students to compete for the prizes was only 25 or 30, and that the average annual expenditure did not exceed 500*l.*, the Committee recommended that that amount should be fixed as the maximum to be granted, and this was approved by the Secretary of State in Council on the 22nd of December 1879.

16. In 1881, at the instance of the Government of India, the subject of the

vernacular languages to be studied by the candidates was reconsidered; and it was agreed* to revive the small prizes of 10*l.* each at the intermediate examinations, so far as the optional subjects were concerned, but it was hoped that the whole annual outlay would not, in practice, exceed 500*l.* It was afterwards agreed† that, in the event of any of the prizes not being awarded, the unexpended amount might be applied to increasing *pro ratâ* the prizes that were awarded; but this concession, being held to be unsatisfactory in its working, was withdrawn‡ in the following year.

* Letters to Civil Service Commission, 26th January and 18th April 1882.

† Letter to Civil Service Commission, 7th February 1883.

‡ Ditto, 6th February 1884.

17. The following is a statement of the amounts paid as prizes in recent years —

Candidates of Year.	Payment in respect of				Years of Payment.							
	1st Examination.	2nd Examination.	Final Examination.	Total.	1881-82.	1882-83.	1883-84	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£	£	£	£	£
1879 -	—	—	300	300	300	—	—	—	—	—	—	—
1880 -	—	—	475	475	—	475	—	—	—	—	—	—
1881 -	—	—	500	500	—	—	500	—	—	—	—	—
1882 -	40	40	475	555	—	—	80	475	—	—	—	—
1883 -	40	40	460	540	—	—	—	80	460	—	—	—
1884 -	40	30	460	530	—	—	—	—	70	460	—	—
1885 -	40	20	420	480	—	—	—	—	—	60	420	—
1886 -	30	20	Not yet held.	50	—	—	—	—	—	—	50	—
1887 -	30	Not yet held.	„	30	—	—	—	—	—	—	—	30
Total -	—	—	—	—	300	475	580	555	530	520	470	Incomplete.

18. We submit that it is desirable that the Secretary of State in Council should consider, in consultation with the Civil Service Commissioners, whether the competitive examination, to which the probationers are subjected at the end of their stay in England, does not supply a sufficient stimulus to study, without the addition of an annual expenditure of about 500*l.* a year in prizes.

19. *Allowances to selected Candidates.*—In respect of the allowances made to the selected candidates for the Civil Service, the Committee of 1879 reported their opinion that it was not necessary, in order to obtain qualified candidates, to offer to them pecuniary advantages beyond those held out by the prospect of an appointment in the Service; and, in support of this view, they pointed out that, for the much less advantageous appointments in the Public Works Department, no difficulty had been found in obtaining candidates to enter the Indian Civil Engineering College, where they had to pay 150*l.* a year (subsequently increased to 183*l.*) for their education. They, accordingly, recommended that the allowances should be withdrawn, and free passages to India granted, the saving which would accrue from such a course being estimated at 7,000*l.* or 8,000*l.* a year.

20. The Finance Committee, while recommending the adoption of the other proposals of the Special Committee, declined to support this; and their view was upheld by the Secretary of State in Council.

21. At that time the conditions were that the selected candidates should be on probation in this country for two years, during which an allowance of 150*l.* a year was given to such of them as passed their probation at any one of a number of selected Universities, subject to their refunding the amount of their allowance in certain cases in the event of their failing to proceed to India. They were further permitted, whether they went to a University or not, to remain a third year in England, but without any allowance during that period. In 1880,§ however, the concession of a third year's residence in England was withdrawn, except in the case of those who required that time in order to complete their University education.

§ Letter to Civil Service Commissioners, 10th January 1880.

22. The

22. The privilege of so remaining was seldom claimed; and in 1884,* in consequence of a proposal made by the authorities at Oxford, it was decided to grant the allowance of 150*l.* for the third year, provided that the candidate was certified by his College to be likely to take a degree in honours with credit. This allowance was to be paid as a bonus, after the degree had been taken, provision being made for its recovery in the event of the candidate's eventually failing to proceed to India. At present this is only given to students at Oxford or Cambridge, or at the University College, London; but it may be extended to any other of the selected Universities, if necessary and desirable.

* Minute of Public Committee, approved 10th June 1884.

23. The following table shows the amounts which have been paid under these rules in 1878-79 and subsequent years. Since 1880 there have been only three instead of four examinations.

Candidates of Year.	No.	Paid in respect of					Total.	Year of Payment.											
		1st Examination.	2nd Examination.	3rd Examination.	Final.	Bonus, 3rd Year.		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1876	30	1,440	1,460	1,480	4,500	—	8,880	1,390	2,940	4,550	—	—	—	—	—	—	—	—	—	—
1877	30	1,470	1,455	1,500	4,350	—	8,775	—	1,470	2,955	4,350	—	—	—	—	—	—	—	—	—
1878	13	630	650	650	1,950	—	7,360	—	—	1,530	3,055	2,775	—	—	—	—	—	—	—	—
	13	900	875	880	825															
1879	28	1,985	1,920	1,950	1,800	—	7,655	—	—	—	1,985	3,870	1,800	—	—	—	—	—	—	—
1880	26	1,840	1,850	1,920	1,875	—	7,485	—	—	—	—	1,765	3,695	1,950	75	—	—	—	—	—
1881	31	2,060	2,230	—	4,200	—	8,490	—	—	—	—	—	—	4,290	4,050	150	—	—	—	—
1882	39	2,755	2,860	—	5,250	1,350	12,215	—	—	—	—	—	—	—	5,615	5,250	1,350	—	—	—
1883	40	2,970	2,930	—	5,850	1,350	13,100	—	—	—	—	—	—	—	—	5,900	5,700	1,500	—	—
1884	38	2,820	2,740	—	5,700	1,350	12,610	—	—	—	—	—	—	—	—	—	5,560	5,550	1,500	—
1885	43	3,165	3,145	—	6,300	2,100	14,710	—	—	—	—	—	—	—	—	—	—	6,310	6,300	2,100
1886	38	2,820	2,805	—	—	—	Incomplete.	—	—	—	—	—	—	—	—	—	—	—	5,625	—
1887	46	3,430	—	—	—	—		—	—	—	—	—	—	—	—	—	—	—	—	3,430
Total	—	—	—	—	—	—	—	—	—	9,035	9,390	8,410	5,495	6,240	9,740	11,300	12,610	13,360	13,425	Incomplete.

24. The payments are thus about 50 per cent. higher than they were in 1878-79, while the number of selected candidates in respect of whom they were paid rose by only one-third.

25. With regard to the question of the candidates or their sureties refunding the amount of allowance, in the event of failure to proceed to India, the practice appears to have been to require such a refund only in the event of a candidate voluntarily adopting a different career. When the failure has arisen from inability to obtain the certificate of having satisfactorily passed the final examination, the last year's allowance has been withheld; and, when it has arisen from a certificate of health not being procurable,† no pecuniary penalty has been exacted.

† *See* letter to Mr. Brown, 8th December 1880.

26. We agree with the Committee of 1879 in considering that these allowances should for the future be withdrawn, and that young men who intend to enter the Covenanted Civil Service should, like those who intend to enter the other branches of the public service in India, provide, as a general rule, for the expense of their education up to the moment of their proceeding to India. But, if it is thought desirable to continue to offer special allowances as an inducement to the probationers to become members of some University which has been approved by the Secretary of State, we consider that there is no sufficient reason why such allowances should exceed 80*l.* a year, that being the amount which the Universities Commission considered to be the proper limit for scholarships at Oxford and Cambridge.

27. *Education Department. Passage.*—The expenditure on the passage and outfit allowances of ten officers appointed to the Education Department amounted in 1878-79 to

to 1,154*l.*; and it was in December 1879 determined that only a free passage should be granted, except in special cases of minor appointments. Only one officer was sent out in 1887-88, at a cost of 50*l.* We have no recommendation to make on this subject.

28. *Scholarships for Natives.*—For several years it was in contemplation that, in connection with the appointment of natives of India to the Civil Service under the statutory rules, scholarships should be established in this country which should be tenable by natives of India.

29. In 1884 a proposal was made to the Secretary of State by the Government of India for the establishment of six Government scholarships in connection with the Indian Institute at Oxford, at an annual expenditure of 1,400*l.* when the scheme should be in full operation.

30. This plan was not approved; but it was suggested by the Earl of Kimberley* that scholarships might be established under the following conditions :—

* Despatch to India, 19th June 1884, No. 52 (Public).

(*a*) Preference in awarding the scholarships to be given to statutory Civil Servants who are desirous of passing a probationary period in this country.

(*b*) The scholars to be allowed to reside in any institution connected with a University, which provides supervision of conduct and enforces residence within definite local limits, and which is approved by the Secretary of State for that purpose.

(*c*) The selection of the institution to be made by the Local Government, in communication with the family of the scholar, but subject to the approval of the Government of India.

31. The number of scholarships was to be two a year, tenable for not more than three years, and 1,400*l.* was to be taken as the maximum annual expenditure when the scheme should be in full operation.

32. So much difficulty was, however, experienced in establishing a definite connection between these scholarships and the training of probationers under the Statute 33 Vict., c. 3, s. 6, that Lord Randolph Churchill decided† to place the scholarships at the disposal of the Indian Universities, in rotation, for young natives of India of proved ability, good conduct, and strong physical constitution, who might be willing to come to England, with the consent of their families, to complete a University education.

† Despatch to India, 22nd October 1885, No. 104 (Public).

33. Accordingly, a Resolution to this effect was issued by the Government of India on the 12th of February 1886.‡ Six scholarships of 200*l.* a year, tenable for three years, were established for students under the age of 21, one being assigned to each of the Universities of Calcutta and Bombay in 1886, and one to each of those of Madras and the Punjab in 1887. A free passage to and from England is also given.§

‡ Letter from India, 2nd March 1886, No. 1 (Education).

§ Despatch to India, 13th May 1886, No. 37 (Public).

34. The payment in 1887-88 was 574*l.* in respect of four scholars, two of whom drew allowances for eleven months, and two for about six months.

35. It is as yet too early to say how this scheme will work, and we do not propose any modification of it at present.

36. *Ecclesiastical Department.*—The passage and outfit allowance of 11 Chaplains in 1878-79 cost 1,600*l.* Since 1879 a free passage only has been granted. The cost in 1887-88 was 550*l.* for 11 officers. We have no recommendation to make in the matter.

37. *Public Works, Forest, and Telegraph Departments.*—We will deal in a separate Report with the appointments made from the Civil Engineering College, to the Public Works, Forest, and Telegraph Departments.

38. *Bengal Pilot Service.*—Appointments made in this country to the Bengal Pilot Service are usually gained by competition among lads on board the training ships "Conway" and "Worcester"; and, in addition to a free passage, an outfit allowance is

is granted of 20*l.* In 1878–79, four were appointed, at a cost of 236*l.*; in 1887–88 three, at a cost of 150*l.*, the charge for passage being now only 30*l.*, as compared with 52*l.* ten years ago. The Bengal Pilot Service being recognised as a part of the public establishments of India, we have no recommendation to make on this point.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

THIRD REPORT of the Special Committee on Home Charges, 27th July 1888.

My Lord,

HAVING so far dealt with questions connected with appointments made in this country for service in India, we proceed to review the remaining expenditure as it appears in the Home Accounts, reserving for separate treatment all the charges connected with the purchase of stores.

2. *Debt.*—In the present Report we deal with the subject of the Debt, including that raised in redemption of liabilities connected with the Railways.

3. *Interest on Debt.*—The following is a statement of the Interest on Debt shown in the two groups of Interest and Railway Revenue Account:—

Interest on Debt (exclusive of that charged to Railways):

	1878–79.	1887–88.
Interest on Loans contracted in England:	£	£
East India Bonds	219,868	—
India Debentures	362,514	175,000
India 5 per Cent. Stock	860,006	2
„ 4 „ „	1,081,588	1,755,531
„ 3½ „ „	- -	969,394
„ 3 „ „	- -	374,987
Interest on Indian Transfer Loan of 1854	44,674	—
Discount Sinking Fund	- -	7,576
	2,568,650	3,282,490
Temporary Loans	23,877	—
Outstanding Dividends on East India Stock	585	—
Commission on conversion of 4 into 3½ per Cent. Stock	- -	82,732
	2,593,112	3,365,222
Interest on Debt charged in the Railway Revenue Account	- -	552,080
	£	3,917,302

4. We proceed to give an explanation of the various kinds of securities included in the general term of Debt.

5. *East India Bonds.*—The Committee of 1879 pointed out that the Secretary of State was liable to receive notice to discharge the East India Bonds within a twelvemonth, at any time when the price in the market fell below par, as had happened in 1878, and that consequently they were not a desirable kind of debt; and they recommended that, when a favourable opportunity occurred, steps should be taken for the discharge of the bonds. Accordingly, on the 23rd of November 1880, an advertisement was issued announcing the repayment of such bonds, the amount of which was then 4,487,200*l.*, on the 30th of November 1881; and since that date no such bonds have been issued to the public, although bonds of a special character, to which the foregoing objection did not apply, have been occasionally given for a short time to the Bank of England as security for temporary loans.

6. *India Debentures.*—India Debentures are only issued in sums of 500*l.* and 1,000*l.* On the 31st of March 1879 those outstanding amounted to 7,596,500*l.*, bearing interest at 4 per cent., and repayable at par on the 16th of August 1884. In 1879–80 Debentures to the amount of 600,000*l.* were cancelled by purchase in the market; but in October 1882, owing to the continued failure to sell bills on India, it became necessary to make a fresh issue to the amount of 2,000,000*l.*, on the same terms as those already in existence. The sum of 1,001,393*l.* having been remitted to England at the end of 1882–83 on account of the Commission for the Reduction of Debt, the bulk of it was applied in the following year to the purchase of Debentures to the amount of 990,000*l.*, bringing down the total outstanding to 8,006,500*l.*

7. On the 5th of April 1884 a notice was given that, of these, the Secretary of State in Council was willing, from the 16th of August 1884, to renew, with interest at 3½ per cent., 2,000,000*l.* for five years, and 3,000,000*l.* for seven years. The remainder having been paid off, the amount of the India Debentures now in existence is 5,000,000*l.*, bearing interest at 3½ per cent., of which 2,000,000*l.* may be redeemed on the 16th of August 1889, and 3,000,000*l.* on the 16th of August 1891. They require no notice of discharge, but must be paid at par on the appointed days if not renewed.

8. *India 5 per Cent. Stock.*—The capital of the India 5 per Cent. Stock in 1879 was 17,200,000*l.*, and notice was, a twelvemonth previously, given for its discharge on the 5th of July 1880, holders being allowed a corresponding amount of India 4 per Cent. Stock redeemable in 1888. The option of conversion was accepted by holders to the amount of 15,681,542*l.*, and the remainder, or 1,518,458*l.*, has been paid off, with the exception of 14,459*l.*, which has not yet been claimed. Under the provisions of the East India Unclaimed Stock Act of 1885 (48 & 49 Vict. c. 25), all principal sums which may remain unclaimed for ten years will be paid to the Secretary of State, and may be applied by him as part of the revenues of India or otherwise as he may think fit, subject to the claims of the parties entitled thereto.

9. *India 4 per Cent. Stock.*—The amount of the India 4 per Cent. Stock outstanding on the 31st March 1879 was - - - £ 28,715,000

	£	£
To which the following additions were made :—		
Created in conversion of 5 per Cent. Stock - - -	15,681,542	
And for discharge thereof - - - - - -	1,162,504	
		16,844,046
		600,000
For the repayment of India Debentures - - -	- -	2,262,987
„ „ East India Bonds - - -	- -	5,115,939
„ purchase of East India Railway Annuity - -	- -	
		53,537,972
On the other hand, there was cancelled, by purchase :—		
On account of the Commission for the Reduction of Debt -	3,584	
Under the operation of the Sinking Funds created to cancel additions to Debt for the purchase of Indian Railway Annuities and Debenture Stocks - - -	262,870	
Under the operation of the Sinking Fund created to extinguish the charge caused by raising a loan at a discount	9,698	
		276,152
Amount outstanding 1st April 1887 - - - - -	£	53,261,820

10. On the 19th of April 1887 notice was given that holders of India 4 per Cent. Stock would be permitted to receive on the 6th of July 1887, in lieu thereof, a corresponding amount of India 3½ per Cent. Stock, not redeemable until 1931, provided that they signified their acceptance of the offer by the 1st of June 1887. Arrangements were made for giving them in advance the ten shillings per cent. per annum which otherwise would have been payable up to the 5th of October 1888, and from the 6th of July 1887 they became entitled to receive interest quarterly at the rate of 3½ per cent.

11. The offer having been accepted to the extent of about ten-elevenths of the total amount, notice was given on the 4th of October 1887 that the remainder would be discharged on the 10th of October 1888; but, as for many years the dividends have, in accordance with the practice in regard to the English Debt, been payable on the 5th of October, it is arranged that the principal sum shall also be available on the 5th of the month to those who claim it.

12. The

12. The cost of the operation in commission and brokerage, and in payment to the Bank of England for the management of the conversion, will have been 266,800*l.*, and the saving of interest after the operation is completed will be 266,309*l.* per annum.

13. *India 3½ per Cent. Stock.*—India Stock bearing interest at 3½ per cent. was for the first time created in accordance with an advertisement of the 29th of November 1880, which invited tenders for 3,500,000*l.* at a minimum price of 98 per cent., interest being payable quarterly, and the Stock not to be redeemable for 50 years, but to be redeemable at par on or after the 5th of January 1931, on one year's previous notice having been given. The amount tendered was 14,555,500*l.*, and the average price paid for the 3,500,000*l.* Stock was 103*l.* 19*s.* 6*d.* per cent. The money was applied to the discharge of East India Bonds and of 1,000,000*l.* of East Indian Railway Debentures (for which the Secretary of State in Council had become liable on the purchase of the undertaking). No additions have been made to the Stock by public loan; but in 1884-85 95,000*l.* was sold by the broker, 7,803,017*l.* has at various times been created in discharge of portions of the several Railway Annuities and Debenture Stocks, and 48,858,013*l.* had up to the 31st of March last been raised in exchange for a corresponding amount of India 4 per Cent. Stock. On the other hand, under the operation of the Railway Annuity and Discount Sinking Funds, the amounts of 80,566*l.* and 7,463*l.* respectively have been purchased and cancelled. The total amount outstanding at the close of the last official year was, therefore, 60,168,001*l.*

14. *India 3 per Cent. Stock.*—Up to the year 1884 it was the practice, when raising money by sterling loans, to offer such a rate of interest as was likely to secure tenders at about par; but in that year, when it became necessary to provide money for the repayment of a portion of the India Debentures, it was determined to try the effect of a loan at a comparatively low rate of interest, to be subscribed at a discount. Accordingly, on the 8th of May 1884, tenders were invited for a loan of 3,000,000*l.* Stock, bearing interest at 3 per cent., at a minimum price of 93½ per cent. In view of the fact that the 3½ per Cent. Stock was redeemable in 1931, and that, if circumstances should then be favourable for a reduction of interest, it would be advantageous to be able to offer conversion into a Stock at a lower rate, which would have several years to run before it could be paid off, and also with the object of conversion of the 4 per Cent. Stock in 1888 into the 3 per Cent. Stock, if that should be thought desirable, the new Stock was made irredeemable before October 1948. The tenders for the loan did not much exceed the required amount of 3,000,000*l.*; the average price was 94*l.* 4*s.* 3*d.* per cent.

15. In 1885 and 1886 the loans for Public Works and general purposes were raised in the form of India 3 per Cent. Stock in London, instead of in India, 3,500,000*l.* of Debt being created in the former year, 6,000,000*l.* in the latter (of which 1,120,147*l.* was applied to the discharge of the Indian Transfer Loan, and 409,700*l.* to the repayment of Eastern Bengal Railway Debentures, as the liability for them had devolved on the Secretary of State in Council when the railway was purchased). The minimum price of issue was fixed at 85 in 1885, and 86 in 1886. The amounts applied for were 7,385,300*l.* in 1885, and 15,788,700*l.* in 1886; and the average price at which the loans were allotted was 85*l.* 10*s.* 7½*d.* in the former year, and 87*l.* 4*s.* 2*d.* in the latter year. In addition to the foregoing amounts, 248,548*l.* has been created in redemption of portions of the railway liabilities. The amount of India 3 per Cent. Stock outstanding on the 31st of March 1888 was 12,748,548*l.*

16. *Operations in 1888-89.*—Two important measures are in progress during the current year in connection with the Debt. (1.) The unconverted portion of the India 4 per Cent. Stock, which on the 31st of March last was 4,403,807*l.*, has to be paid off, a corresponding amount of India 3½ per Cent. Stock being created in its place, and 161,000*l.*, a portion of the sum of 266,800*l.* mentioned in paragraph 12, has to be paid in order to complete the transaction. (2.) In order to provide funds for the purchase of the Oude and Rohilkund Railway on the 31st of December 1888, and to discharge the debentures of the Company as they should require to be redeemed, an Act of Parliament * was passed in April, empowering the Secretary of State in Council to raise sums not in the aggregate exceeding 10,336,048*l.* 16*s.* 8*d.* The amount to be paid to the Company on account of the share capital is 5,036,048*l.* 16*s.* 8*d.*, the debentures amount to 4,915,300*l.*

* 51 Vict. c. 5.

4,915,300*l.* (of which 1,885,000*l.* were redeemable between the 1st of May and 1st of August 1888), and there is 384,700*l.* of 4 per Cent. Debenture Stock, which cannot be redeemed until 1898.

17. Thus, the sum to be raised in the current year was 6,921,048*l.* 16*s.* 8*d.*; and, in order to take advantage of the favourable state of the money market in the spring, tenders were invited, as soon as the legal authority had been given, for a loan of 7,000,000*l.* of India 3 per Cent. Stock, at a minimum price of 96. The amount for which tenders were received was 10,780,650*l.*, and the average price realised was 96*l.* 9*s.* 7*d.* As the greater part of the money was not required till the end of December, the instalments were spread over a long period, the last being payable on the 16th of November, and a discount of 2 per cent. being allowed to persons who wish to pay up in full before that date. As it is impossible yet to say to what extent advantage will be taken of this permission, the further money that will be needed to redeem the obligations of this year cannot yet be stated; but, supposing it to be necessary to raise about 300,000*l.*, the best plan will be to sell 3 per Cent. Stock to that amount through the broker.

18. *Indian Transfer Loan.*—The Indian Transfer Loan was to the extent of about 107 lacs of Sicca rupees held in London, interest at 4 per cent. being payable at the fixed rate of 2*s.* 1*d.* per Sicca rupee; and the Committee of 1879 suggested the discharge of the loan if circumstances should become favourable for the purpose. An opportunity being offered by the promise from the Imperial Government of two instalments (amounting to 1,000,000*l.*) of the Afghan grant in aid, arrangements were made * for giving notice in India that the loan would be discharged; but, eventually, owing to the Treasury making the payments sooner than had been expected, to their being appropriated for other purposes, and to the loan not becoming redeemable in England till the 25th of April 1886, the money had, as already mentioned, to be provided from the loan raised in the latter year.

* Despatch to India, 29th November 1883, No. 362.

19. *Sinking Funds.*—In the preceding paragraphs we have alluded to two Sinking Funds, one in connection with the conversion of Railway Annuities and Debenture Stocks, and the other for the purpose of extinguishing the charge arising from a loan being raised at a discount.

20. The first of these had its origin in the Act of Parliament passed in 1879,† on the occasion of the Purchase of the East Indian Railway. In order to meet the views of trustees and other persons who might be unable or unwilling to hold a terminable annuity, even though a sinking fund were attached thereto, it was provided that the Secretary of State might, by agreement, purchase any portion of the annuity, by giving to the holder India 4 per Cent. Stock, at the rate of 125*l.* of Stock for 5*l.* 12*s.* 6*d.* of annuity; but, in order to avoid any permanent addition to the debt after the temporary annuity would in ordinary course have ceased, it was directed that, in respect of the annuity so purchased and retained by the Secretary of State, one-ninth part should be invested in the purchase of securities, the dividends accruing on which should be applied in a similar manner, so as to form a sinking fund, until the public debt of India should thereby have been reduced to an extent equal to that by which it had been increased on the purchase of the annuity.

† Act 42 & 43 Vict. c. ccvi., s. 51.

21. By two subsequent Acts‡ power was given to purchase annuities and other liabilities, by the creation of Stock bearing a lower rate of interest than 4 per cent., a sinking fund being similarly formed by the investment of the difference between the interest in respect of the liability redeemed, and the interest on the Stock created for the redemption thereof. The amount of the debt cancelled under these Acts up to the 31st of March 1888 is 343,437*l.*, leaving 12,834,743*l.* to be gradually redeemed through the operation of the Sinking Fund.

‡ 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, s. 25.

22. With reference to the Discount Sinking Fund, the former system of borrowing was to raise loans at such a rate of interest as would induce those who lent the money to tender it at about par; and then, the amount of debt created being entered as a receipt in the cash account, the finances were not materially affected by including the premium or discount in the revenue or expenditure of the year. When, however, in 1885, it was decided that

that the Loan to be raised should take the form of a Stock standing at a discount of 15 per cent., it was evident that the Budget would be very seriously altered thereby; and, further, there might have been difficulty, under that system, in determining at what rate Railway Companies ought to be charged if money were borrowed at a discount in order to be advanced to them.

23. It was, accordingly, determined* to adopt the plan of the English Accounts, of entering as a receipt the money raised, not the Debt incurred; but, in order to meet what might be considered a defect in that system, that, when money is borrowed at a discount and the debt subsequently repaid at par, the revenues are not charged with the difference, it was provided that in each year such a sum should be invested, and charged against Revenue, as would, at 3 per cent. compound interest, amount to the discount incurred, by the date when the option of redeeming the Loan would first arise. The amount so invested up to the 31st of March 1888 has been 17,161*l.*

* Minute of Council, 2nd February 1886, F. 266.

24. *Temporary Loans.* - It is necessary sometimes, when the cash balance is low, owing to a failure in the demand for bills or any other cause, to apply to the Bank of England for a temporary loan, Bonds for the amount in sums of 250,000*l.* being given for the purpose. On the other hand, when the cash balance is larger than 500,000*l.*, the excess is usually lent through the broker for repayment at short dates. In 1878-79 the payment to the Bank of England for interest on temporary loans was 23,877*l.*, and the receipt from investment of the cash balance was 12,908*l.* In 1887-88 there was no necessity for borrowing, as the payments made by Railway Companies into the Home Treasury were exceptionally large; and the receipts from the investment of the surplus balances amounted to 65,478*l.*

25. *Dividends on East India Stock.*—The proprietors of East India Stock were paid off in 1874, but for some years outstanding dividends were occasionally claimed. In 1878-79 the amount was 585*l.* None has been so claimed since 1883-4.

26. By the 26th and following sections of the Act 36 Vict. c. 17, any dividends not claimed for ten years are transferred by the Bank of England to the Secretary of State's account, and applied by him to the revenues of India, subject to the claims of the parties entitled thereto. The amount so transferred was 1,060*l.* in 1878-79, and the final receipt on this account occurred in 1884-85.

27. *Unclaimed Interest on India Debt.*—After the passing of the National Debt Act in 1870, under which stock on which the dividends have been unclaimed for ten years is transferred to the National Debt Commissioners, as well as all dividends accruing thereon, the Bank of England and Ireland were desired, † in a similar manner, to repay to the Secretary of State in Council interest on India Debt remaining unclaimed for ten years. The amount so transferred was 1,465*l.* in 1878-79, and 500*l.* in 1887-88. The law in respect to unclaimed stock as well as dividends has now been made similar to that of the National Debt Act, by Act 48 & 49 Vict. c. 25.

† Letter to Bank of England, 31st May 1872.

28. *Financial Results.*—A comparison of the charge for Interest on Debt in 1878-79 and 1887-88, including that now charged in the Railway Revenue Account, gives the following result :—

	1878–79.		1887–88.
	£		£
Interest - - - - - - - - - - - -	2,593,112	-	3,917,302
Less—Interest paid in advance on conversion of Stock - - -		663,000	
And Commission - - - - - - - - - - -		82,732	
			745,732
		£	3,171,570

showing an increase of 578,458*l.* It must not, however, be supposed that this is the true result of the various changes which have been made in regard to the Debt during those nine years, since the liability which has in many cases been extinguished was formerly included in the Railway Revenue Account, under other heads than that of Interest on Debt. The following is a calculation of the charge on the whole Debt (whether incurred for purchase of railways or otherwise) which existed on the 31st of March 1879, with that

which may be expected to be paid for Interest in 1889-90, after deducting the liabilities cancelled by the creation of Stock since 1879. No account is taken in this calculation of the temporary loans, receipts from the temporary investment of the cash balance, and other minor matters :—

	31st March 1879.		Estimate for 1889-90.	
	Debt.	Annual Charge.	Debt.	Annual Charge.
	£	£	£	£
East India Bonds, at 4 per cent. - -	5,496,700	219,868	—	—
India Debentures, at 4 per cent. - -	7,596,500	303,860	—	—
„ „ at 3½ per cent. - -	—	—	5,000,000	175,000
India 5 per Cent. Stock - - - -	17,200,000	860,000	—	—
„ 4 „ „ - - - -	28,715,000	1,148,600	—	—
„ 3½ „ „ - - - -	—	—	64,571,808	2,260,013
„ 3 „ „ (assuming 300,000*l.* more to be created this year) - -	—	—	20,048,548	601,457
£	59,008,200	2,532,328	89,620,356	3,036,470

Deduct—Interest on Securities cancelled by creation of Stock since 1879, included above:—	£
Indian Transfer Loan - - - - - - - - - - - - -	44,674
Railway Annuities : East Indian - - - - - - - - - - -	328,462
„ Eastern Bengal - - - - - - - - - -	22,318
„ Scinde, Punjab, and Delhi - - - - - - - - -	200,461
Railway Debenture Stock : East Indian, 4½ per cent. - - - - - - -	2,896
„ Eastern Bengal, 4 per cent. - - - - - -	2,506
Railway Debentures : East Indian, 4½ and 4 per cent. - - - - - - -	120,500
„ Eastern Bengal, 4 per cent. - - - - - - -	24,494
Oude and Rohilkund Guaranteed Railway : Stock, 5 per cent. - - - - -	200,000
„ Debentures, 4 and 3½ per cent. - - -	71,700
Madras Irrigation and Canal Company : Stock, 5 per cent. - - - - - -	49,983
	1,067,994
£	1,968,476

29. The result may be thus summed up concisely :—

	£
Reduction of Interest on various Securities cancelled since 1878–79 -	1,067,994
Addition to Interest, owing to issues of Debt since 1878–79 - - -	504,142
Net Reduction of Annual Charge - - - £	563,852

30. It may be taken that 6,000,000*l.* was added to the Debt in consequence of the Public Works Loan having on two occasions been raised in this country. It must, however, be remembered that an increase of the debt to approximately the same amount has been avoided by the application of the sums of 1,001,393*l.* remitted in 1882-83 by the Commission for the Reduction of Debt, and 5,000,000*l.* paid by the Treasury to the Secretary of State in Council, between 1879-80 and 1885-86, on account of the Afghan War.

31. The increase of the debt during the period has been 30,612,156*l.*, of which 27,234,987*l.* has been applied in the following manner, since the 31st of March 1879, in discharge of then existing or contingent liabilities :—

Railway

	£
Railway Annuities :	
East Indian	7,285,259
Eastern Bengal	534,470
Scinde, Punjab, and Delhi	4,857,597
Railway Debenture Stocks :	
East Indian	79,864
Eastern Bengal	66,878
Oude and Rohilkund Guaranteed Railway Company :	
Debt created, or to be created, in 1888-89 for purchase of the Undertaking, and for discharge of Debentures falling due within the year	7,300,000
	20,124,068
Railway Debentures :	
East Indian	2,950,000
Eastern Bengal	612,350
Indian Transfer Loan	1,128,784
Madras Irrigation and Canal Company : purchase of	1,419,785
Discharge of Temporary Loan from the the Bank of England, outstanding on 31st March 1879	1,000,000
£	27,234,987

32. The remaining amount of 3,377,169*l.* is thus accounted for :—

	£	£
Net Discount, or difference between par value of Stock, as shown in Debt Return, and money received		1,281,187
Improvement of Cash Balance		1,160,504
Excess of net Disbursements in England over Supplies from India	6,960,782	
Less—portion of Loans raised for Public Works	6,000,000	
		960,782
Amount by which Stock Cancelled by Commission for Reduction of Debt fell short of 1,000,000*l.*		6,416
		3,408,889
Deduct—Stock purchased by Discount Sinking Fund	17,161	
Addition to debt not bearing interest	14,559	
		31,720
£		3,377,169

33. Of the total increase of 30,612,156*l.*, debt to the amount of 14,442,311*l.* (approximately) will be gradually cancelled by the Sinking Funds. And, owing to the improvement in the credit of the Secretary of State in Council, and the expiration of the periods for which the India Five and Four per Cent. Stocks were guaranteed against redemption, the burden of the charge for interest, &c., has been reduced by 563,852*l.* a year.

To be cancelled by—	£
Railway Sinking Funds	12,834,743
Discount Sinking Fund (last loan estimated)	1,607,568
£	14,442,311

34. This result may, we think, be considered very satisfactory ; and we recommend that, as opportunities occur through the expiration of the periods for which railway debentures, &c., have been issued, the method of effecting a saving when practicable by the issue of India Stock in their place be continued. In treating of the Railway Revenue Account, we shall refer to the power recently given by Act 51 Vict. c. 5, to raise money for the construction, extension, and equipment of railways by the agency of Companies.

35. *Policy of increasing Sterling Liabilities for Public Works in England.*—It remains for us to draw attention to the policy of raising money in England for the promotion of public works in India, either by a direct Government loan, or by the grant of a guarantee to a Company. The opinion of the Select Committee of the House of Commons in 1884 upon this subject was given in the following words :—"Your Com- "mittee think also that, for political as well as for financial reasons, it is desirable that "loans should, as far as possible, be raised in India ; but they do not believe that "rupee loans *which are not really absorbed in India*, differ materially in their effect "upon exchange from sterling loans, as, if held in Europe, the interest upon them will "probably be remitted from India, and will come into the exchange market. They "would

"would therefore recommend, quoting the words of the Report of the Select Committee of 1879, that, when 'the difference between the rates of interest in India and 'in England is so considerable as to afford full compensation for the great comparative disadvantages which inevitably attend borrowing in this country,' the Secretary of State in Council should not hesitate to borrow such moderate sums in this country as will enable the Government of India to complete such public works as shall have obtained his sanction."

36. In the existing uncertainty as to the course of exchange, it is quite impossible to calculate what saving in interest at the moment will afford full compensation for the recognised disadvantages of adding to the sterling liabilities. In 1879 the rate of interest at which money required for Indian railways could be raised in London was 4 per cent., and the rate of exchange was about 1*s.* 8*d.* per rupee. To pay 4 per cent. interest on 100,000*l.* would, in 1879, have required the remittance of about Rx. 4,800, and in 1884 of about Rx. 5,000; while at 1*s.* 4*d.* the rupee it needs a remittance of Rx. 6,000; that is to say, there is an increase of 25 per cent. in the annual burden as compared with 1879, and of 20 per cent. as compared with 1884.

37. The inference to be drawn is, we consider, that the greatest caution should be exercised in borrowing in England for public works in India, especially as long as the rate of exchange is so variable as practically to make of little value all calculations as to the charge for interest. This conclusion is supported by another important consideration. The political inexpediency of adding to the charges to be met from the revenues of India by payments made in this country is very obvious; and, in view of the feeling in India on the subject, no increase of such charges should, in our opinion, be incurred, unless it be practically unavoidable.

38. *Interest on other Obligations.*—Before concluding this Report, we desire to refer to the petty entries which are classed in the group of Interest, though they are not Interest on Debt, but on other obligations.

39. *Interest on Deposits in Regimental Savings Banks.*—There is a charge of 876*l.* in 1878–79, and of 287*l.* in 1887–88, for Interest on the Deposits in Regimental Savings Banks of soldiers returned from India. The accounts of the troops returning are made up in India to the end of the month preceding their embarkation, and the capital is sent home through the Remittance Account. Before the money, however, can be paid to the War Office, interest will have accrued in favour of the men for either one or two months; and, as the sums are paid in this country and do not represent any transaction with India, they are treated as a final charge in the Home Accounts. The amount is a matter over which the Secretary of State has no control.

40. *Interest on the Balance of the India Office Provident Fund.*—In 1879 there was in existence a Provident Fund for the benefit of certain members of the establishment of the India Office, and a charge of 249*l.* occurred as Interest on the Balance of the Fund. This Fund was closed with effect from the 31st of March 1885, and consequently no such charge is now found in the Accounts.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

FOURTH REPORT of the Special Committee on Home Charges, 27th July 1888.

MY LORD,

In the present Report we deal with the expenditure in England under the heads of Post Office, Telegraph, and Mint.

	1878-79.	1887-88.
1. *Post Office.*—	£	£
Payments under the Postal arrangement with the Treasury - - - - - - - - - -	70,000	65,000
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Baghdad - - - - - -	3,600	—
Special Pay and Expenses of the Representative of British India at the Postal Congress of Paris -	309	—
£	73,909	65,000

2. *Eastern Mail Service.*—A contract is made by the Treasury, from time to time, with the Peninsular and Oriental Steam Navigation Company, for the conveyance of the mails to and from the East; and the amount by which the charges exceed the receipts has hitherto been divided between the Treasury and the India Office in certain proportions, according to an award given by Viscount Halifax in 1876.

3. Under the contract which was in force from the 15th of August 1874 to the 31st of January 1880, the subsidy payable to the Company was 430,000*l.*; this was reduced to 370,000*l.* in the contract of 7th February 1879, which was valid for eight years from the 1st of February 1880; and a further large reduction was made by the contract of 18th March 1887, which renewed the agreement for ten years from the 1st of February 1888, the annual subsidy being fixed at 265,000*l.*

4. It was the practice for the India Office to make quarterly advances to the General Post Office, on an estimate agreed to at the beginning of the year; and the balance found due at the final settlement of the account was paid two or three years later. Thus, for 1875–76 an estimate of 48,000*l.* was taken as that on which the India Office advances should be made; the account was settled by a debit to India at the rate of 25·09 per cent. of the subsidy of 430,000*l.* = 107,879*l.*, which was increased by incidental expenses, &c., to 110,325*l.*, against which was set her share of receipts (57,200*l.*), leaving a net sum payable by India of 53,125*l.*; and, 48,000*l.* having been advanced in 1875–76, the balance of 5,125*l.* was paid in 1877–78.

5. The following table will show the amounts paid on this principle:—

	Advances for Current Year.	Arrears.		Total Payment.
	£		£	£
1875–76 - -	48,000		—	48,000
1876–77 - -	56,000	(1874–75)	6,170	62,170
1877–78 - -	70,000	(1875–76)	5,125	75,125
1878–79 - -	70,000		—	70,000
1879–80 - -	85,000	(1876–77)	10,685	96,434
		(1877–78)	749	
1880–81 - -	70,000	(1878–79)	1,051	71,051

6. On the United Kingdom and India joining the Postal Union, they had to submit to a large reduction of the charge for postage, and consequently the portion of the subsidy payable by India was greatly increased. It was estimated that, owing to the reduction from 8*d.* to 6*d.* per ½ oz. in 1878, a loss of 21,832*l.* a year would be caused to the two Governments, besides 3,000*l.* more on the book rates. The estimate for 1879–80 was, accordingly, raised to 85,000*l.*

F. 1760 of 1879.

7. In 1880–81 the new contract came into full force, and the estimate was reduced to 70,000*l.* The plan of despatching the heavy portion of the mail from Southampton was abandoned, and the whole of the mails were forwarded overland to Brindisi, the single rate of letter postage, which had previously been 4*d.* by the former and 6*d.* by the latter route, being then made 5*d.* on letters to or from India, China, the Straits Settlements, and Ceylon.

8. When the contract of 1879 was under discussion, the Secretary of State in Council objected to paying more than the share of the subsidy that would have fallen on India, if a tender made for the mail service with Bombay alone had been accepted. The Postmaster General and the Treasury, on the other hand, claimed that India should pay her share (23·84 per cent.) of the subsidy payable to the Peninsular and Oriental Company, which would amount to 88,191*l.* a year.

F. 1853 A of 1879.

9. The question having been referred to the Government of India, they stated that they considered their interests to be absolutely confined to the maintenance of efficient arrangements for the transmission of their mails between Bombay and Brindisi, and that, in their opinion, India ought not to contribute any part of the subsidy which would not have been required if the interests of Great Britain and the Colonies had not demanded additional arrangements. They also demurred to the division of the cost being any longer made on the award of Lord Halifax, which was limited to a fixed period, and had been determined by the consideration of pleas applicable only to the former contract. Moreover, they held that the statistics of correspondence on which the previous arrangement was based had become obsolete.

Letters from India, 30th October and 20th November 1879, Nos. 27 and 30 (Post Office).

10. A long discussion ensued with the Treasury, in which it was contended by the India Office that the percentage on which the charge to India was based must be reckoned on Mr. Holt's tender for a service with India only, on a subsidy of 328,500*l.*, instead of on the subsidy of 370,000*l.* paid to the Peninsular and Oriental Company on the express ground that their tender was favourable for the mails to Ceylon, Singapore, and China. This, it was observed, would reduce the share of India in the subsidy from 88,191*l.* to 76,568*l.*, subject to revision when experience had been obtained of the working under the new contract.

Letter to Treasury, 18th December 1879, F. 3709.

11. The Treasury, on the other hand, represented that it was impossible to make a contract for the mails to India only, irrespective of Her Majesty's other Eastern possessions, and that to do so would really involve India in greater expense. They agreed, however, that fresh statistics should be taken by the General Post Office.

Enclosures to Despatches to India, 30th November 1880, No. 398, and 12th October 1882, No. 321.

12. The correspondence having been forwarded to the Government of India, with the view of ascertaining whether the arguments of the Treasury led to any modification of their opinion, they agreed to the acceptance of the subsidy paid to the Peninsular and Oriental Company as the basis upon which the charge should be divided; but, in communicating that concession, this Office stipulated that India should pay no portion of the loss accruing on the sections between Ceylon and China, and that the accounts should no longer be adjusted on the award of Lord Halifax, but on the result of fresh statistics.

Letter from India, 16th January 1883, No. 10 (Post Office).

Letter to Treasury, 28th February 1883. (Enclosure in Despatch to India, 21st May 1885, No. 132),

13. While this discussion had been going on, advances had been made at the rate of 70,000*l.* a year, subject to adjustment, that sum being taken as the approximate amount due by India after receiving credit for her share of the receipts. The Treasury, accordingly, on learning the concurrence of the Government of India as to the basis of the calculation, proposed that, with the view of avoiding further delay, the net payment should be fixed at 70,000*l.* a year. To this, however, the India Office objected, as not allowing for the probable increase of receipts; and they asked to be furnished with the

Letter from Treasury, 30th April 1883.

Letter to Treasury, 13th June 1883.

Ditto, 18th October 1883.

the figures on which the Post Office arrived at the amount of 70,000*l.* These could not be produced, and the correspondence was protracted until the beginning of 1885, when Mr. James, the officiating Director General of the Post Office in India, who happened to come to England on furlough, was placed in communication with the General Post Office; and, on his recommendation, a sum of 2000*l.* was deducted on account of the conveyance of Australian letters in the Mediterranean Sea, and some minor items, from the Treasury claim of 70,000*l.*, and a fixed payment of 68,000*l.* a year was agreed to for the remainder of that contract, new statistics being, however, required to determine the amount payable after its expiration.

Letter to Treasury, 28th January 1885.

Letter to Treasury, 22nd April 1885.

14. The following were the sums paid in 1881–82 and subsequent years:—

	£
1881–82	70,000
1882–83	70,000
1883–84	70,000
1884–85	70,000
1885–86	68,000
1886–87	68,000
1887–88	65,000

The diminution of the charge in the last year was due to the termination of the old contract on the 31st of January 1888, and the reduction of the subsidy during the last two months of the official year from 370,000*l.* to 265,000*l.* The Treasury claimed that, under the new contract, the India Office should pay at the rate of 52,000*l.* a year, but the India Office considered that, until the question could be definitively settled, it would be sufficient to make advances at the rate of 50,000*l.* a year, and this was accepted by the Post Office.

Despatch to India, 5th April 1888, No. 93.

15. As regards the collection of fresh statistics, in order to determine what would now be a fair manner to divide the cost between the British and Indian Governments rateably according to the correspondence carried, the Treasury, on the 6th of October 1887, forwarded statements received from the General Post Office, showing, in respect of two complete mails from India and for India, in March, April, and May 1887, the total weight of each class of correspondence, the number of single rates and letters, and their average weight. The India Office, in reply, asked that at least a similar calculation might be furnished from the correspondence conveyed in August or September, before conclusions were based on such averages. The Post Office have promised that the necessary calculations shall be at once proceeded with, but have pointed out that the object of the first returns was merely to determine the average weight per rate, the total weight of the mails being regularly recorded for the purpose of paying the French and Italian transit rates.

Enclosure to Despatch to India, 8th December 1887, No. 313.

Enclosure to Despatch to India, 26th January 1885, No. 25.

16. In the report of October 1887, the Postmaster General referred to a decision of the Treasury to throw upon India her fair share of the extra cost (if any) involved in the maintenance of a higher rate of speed between Suez and Bombay than between Suez and Shanghai, and he suggested that this should be taken at 10,000*l.* a year, and that that sum should accordingly be set aside for equal division between the two Governments, before the remainder of the subsidy was rateably apportioned. Your Lordship objected to this course, on the ground that the calculation was not borne out by a comparison of the tenders, and that no exclusive charge upon India could be based on the cost of the service this side of Aden.

17. This matter is still under consideration, and, pending the submission of the further statistics for examination, it does not appear that any further steps can be taken to reduce the charge, which, it is satisfactory to observe, now stands at only 50,000*l.*, as compared with 70,000*l.* in 1878–79.

18. *Mail Service between Bussorah and Baghdad.*—Under a contract which lasted from the 1st of January 1876 to the 30th of April 1884, an annual subsidy of 3,600*l.* was paid by the Secretary of State in Council to the Euphrates and Tigris Steam Navigation Company, for conducting a mail service three times a month between Bussorah and Baghdad. Sir Louis Mallet's Committee, in their Fourth Report,* dated the 10th of February 1880, indicated an opinion that

* Paragraph 3.

that "a portion, at all events, of this expense ought to be borne by the British "Government, which is concerned in the maintenance of British interests in Turkish "Arabia; but," they said, "the matter cannot be viewed apart from the general question "of the payment of the Consular Establishments and Agency in that and the neigh- "bouring countries, and we refrain accordingly from making any specific recommendation "in this place."

19. On the 17th of June 1884, a new contract was made with the Euphrates and Tigris Steam Navigation Company for ten years, from the 1st of May 1884, for a weekly mail service between Bussorah and Baghdad, a subsidy of Rs. 36,000 a year being paid, subject to reduction to Rs. 24,000 a year if the Turkish Government should permit the number of vessels running to be increased beyond two. Bills on Calcutta or Bombay, as the Company may wish, are drawn by the Accountant General at this Office, on a Certificate that the service for the preceding half year has been satisfactorily performed.

Despatch to India, 17th July 1884, No. 58 (Political).

20. The matter has thus ceased to form a part of the Home Charges.

21. *Pay of a Representative of British India at the Postal Congress of Paris, &c.*— A special charge of 309*l.* was incurred in 1878-79 for the pay and expenses of the officer selected to represent the Government of India at the Postal Congress held in Paris. In 1880-81 a charge of 110*l.* was incurred for an Indian officer acting as Secretary to the British Delegates at the International Parcels Post Conference in Paris; and in 1884-85 a sum of 970*l.* was paid as deputation allowance to the Representative of British India at the Postal Congress held at Lisbon.

22. Such expenditure is of a quite exceptional nature, and the propriety of incurring it must be determined on each occasion.

23. *Telegraph.*—

	1878-79.	1887-88.
	£	£
Indo-European Telegraph	24,334	21,135
Red Sea and India Telegraph:		
Moiety of annuity to Company	18,027	18,027
Indian Telegraph Department:		
Absentee allowances	4,084	3,875
Passages to India of officers on appointment	315	100
Share of expense of office at Berne	59	54
Special pay and expenses of Mr. Schwendler	392	—
Copies of his testing instructions	157	—
Proportion of Examiner's fees	45	—
Petty expenses for examinations	11	—
£	47,424	43,191

24. *Indo-European Telegraph.*—The charges and receipts of the Indo-European Telegraph Department in 1878-79, and in 1887-88, appear as follows in the accounts:—

	1878-79.	1887-88.
	£	£
Charges	24,334	21,135
Receipts	23,067	11,206
Net charge £	1,267	9,929

As, however, these figures include both the capital and the revenue account, and as the gross receipts and the payments to the Eastern and the Indo-European Telegraph Companies, under the Common Purse Agreement made in 1878, have, since 1883-84, ceased to be shown in the account, the net receipt only being inserted, while all stores are in the account now charged against capital under a suspense head, it is necessary, in order to institute a fair comparison, to re-arrange the figures, which we have accordingly done in the following table for the last ten years:—

Indo-European Telegraph Department.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.
Charges.										
Director in Chief:	£	£	£	£	£	£	£	£	£	£
Salary	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,655	1,882
Travelling expenses	—	—	302	192	—	118	115	331	—	—
London Office	1,629	1,498	1,646	1,858	1,865	1,958	1,911	1,934	1,998	2,023
	3,429	3,298	3,748	3,850	3,665	3,876	3,826	4,065	3,653	3,905
Constantinople Office	343	343	343	343	344	344	343	343	344	343
International Bureau at Berne: share of expenses	60	107	65	56	56	57	57	59	55	55
Agency and advertising	—	—	994	—	—	676	1,240	1,335	1,263	1,301
Royalty for use of relays	—	—	—	100	200	200	200	100	300	200
Absentee Allowances	1,106	520	835	2,004	1,631	887	1,047	1,578	2,539	1,725
Pay of Signallers: advances on appointment, and balance on expiration of service	268	—	93	—	281	93	—	338	87	275
Invalid gratuity on retirement	—	153	—	—	—	—	—	—	—	—
Family Remittances of Persian Telegraph staff	350	—	—	—	—	—	—	2,211	1,436	239
Stores charged to Revenue	1,686	1,095	2,547	5,114	1,082	654	589	1,254	663	—*
Stores recoverable from Turkey	—	—	959	—	—	—	—	—	—	—
Bad Debt by Oriental Agency	594	—	—	—	—	—	—	—	—	—
Present of Morse Instruments to the Ottoman Government	—	—	—	—	—	—	—	542	—	—
Presents to the Shah of Persia	—	—	—	—	—	—	—	—	—	2,129
Bushire-Jask Cable expenses	—	—	—	—	—	—	—	1,616	50	—
Total, Revenue Account	7,836	5,516	9,584	11,467	7,259	6,727	7,302	13,441	10,390	10,172
Capital Account:										
"Patrick Stewart" ship	12,421	17,189	386	*-16*	—	—	—	—	—	—
Bushire-Jask Cable	—	—	—	—	—	—	—	74,757	*-7*	—
Other Stores	—	390	—	—	7,848	7,679	16,948	10,077	6,930	10,963†
Total Charges	20,257	23,095	9,970	11,451	15,107	14,406	24,250	98,275	17,313	21,135
Receipts.										
Ordinary Receipts	21,081	25,190	28,210	48,842	64,109	46,771	34,207	65,284	16,885	18,611
Less, Common Purse payments	4,077	4,387	1,539	8,663	30,703	5,847	10,777	29,795	7,327	7,783
Net Ordinary Receipts	17,004	20,803	26,671	40,179	33,406	40,924	23,430	35,489	9,558	10,828
Capital Account: Persian Debt	1,986	1,986	1,986	1,986	11,264	4,652	—	—	—	—
"Patrick Stewart"	—	—	10	—	—	—	—	—	—	—
Recovered from Turkish Government	—	—	—	959	—	—	—	—	—	—
Recovered for Stores lost or sold	—	—	138	—	—	—	—	71	—	162
Recovered for Teheran-Meshed Line	—	—	—	—	—	—	—	—	—	216
Total Receipts	18,990	22,789	28,805	43,124	44,670	45,576	23,430	35,560	9,558	11,206
Net Charge	1,267	306	*-18,835*	*-31,673*	*-29,563*	*-31,170*	820	62,715	7,755	9,929

* Not yet known. Included in Capital Charge.
† Including Revenue Stores.

25. Over the receipts the Government has little control, except in so far as they may be affected by advertising and agencies, to which we shall presently refer. The apparent falling off is only in England, for the revenue of the Department has increased in recent years, as will be seen from the following figures:—

	£
1878–79	69,692
1879–80	81,148
1880–81	88,474
1881–82	84,595
1882–83	99,358
1883–84	91,242
1884–85	93,693
1885–86	101,928
1886–87	100,380
1887–88	(estimated) 100,000

26. *Director-in-Chief.*—As regards the expenditure, the first point to which we have to refer is the salary of the Director General of 1,800*l.* a year, with occasional travelling expenses. After reciting the failure of the Government of India and the Secretary of State, in 1878, to agree on a plan for the amalgamation of the posts of the Director General of Indian Telegraphs and the Director-in-Chief of the Indo-European Telegraph Department, Sir Louis Mallet's Committee recommended that the earliest favourable opportunity should be taken for so re-arranging the two branches of the Telegraph Department as to effect a reduction of the cost in this country.

Report IV., paragraphs 5 and 6.

27. On the death of Sir John Bateman-Champain, a Despatch was sent to India proposing an incorporation of the two Departments. Before the receipt of that Despatch, the Finance Committee in India had made recommendations to the same effect; and, in spite of some hesitation on the part of the Government of India, the post of Director-in-Chief of the Indo-European Telegraph Department was abolished on the 15th of February 1888; and instructions have been given for the amalgamation of the Indo-European staff with the Indian Telegraph Department.

7th March 1887, No. 3 (Telegraph).

Vol. II., page 55.

Despatches to India, 5th January and 9th February 1888, Nos. 1 and 4 (Telegraph).

28. *London Office.*—The cost of the London Office was, in 1887–88, 2,023*l.*, of which the salaries amounted to 1,712*l.*, the rent to 240*l.*, and the contingencies to 71*l.* It has been determined that such of the work of the Department as, under the new arrangement, must continue to be performed in London, shall be transacted at the India Office, the salaries of the staff who are retained for the present amounting to 786*l.*; so that, in addition to the saving of 1,800*l.* on the salary of the Director General, there will be a further annual saving of 1,237*l.*, subject, however, to reduction by the pension which may be awarded to Mr. Brasher, the Director of Traffic, whose case is now under consideration.

29. *Constantinople Office.*—The expenditure of about 343*l.* a year on the Constantinople Office comprises the salary of the Agent, Mr. Maltass, 300*l.*, and the pay of a messenger which was fixed at 30*l.* to 40*l.*, the remainder of the charge being for postage, &c. We have no recommendation to make on this point.

30. *International Office at Berne.*—We will refer presently to the share of the International Telegraph Office at Berne. (*See* paragraph 45.)

31. *Agency and Advertising.*—In 1881 the Director-in-Chief represented that, before the Common Purse Agreement had been accepted, there was a keen rivalry between the several administrations for the telegraph traffic to the East, and each of them spent a considerable sum yearly in advertising and in the maintenance of agencies. It was expected that, after the agreement, the outlay on agencies, &c., would be avoided, and the Indo-European route gradually reduced its expenditure; but the Eastern Line extended its efforts in that direction, with the result that it obtained 78·13 per cent. of the traffic, as compared with 65·64 per cent. previously. One enormous advantage which Colonel Bateman-Champain mentioned in its favour was the possession of branch offices at Manchester and Liverpool, with special wires to London. Under the Common Purse arrangement, this diversion of traffic did not affect the receipts, but it placed the Government

P.W. 732 of 1881.

Government in the undignified position of receiving at every settlement of accounts a very considerable sum which they had not actually earned. The Director, accordingly, submitted an estimate of the expense which he thought it desirable to incur for the improvement of traffic on the Indo-European Line, namely, for agencies in London, Liverpool, Manchester, Glasgow, Bombay, Singapore, Hong-Kong, Melbourne, and Sydney, costing about 2,000*l.* a year, besides another 2,000*l.* annually for special wires to Liverpool and Manchester, with the necessary offices and clerks. Of the total annual cost, the Indo-European Telegraph Company was to pay 2,490*l.* and the Department 1,510*l.*

32. The proposals made by Colonel Bateman-Champain were approved, on the understanding that the expense to the Department should not exceed 1,600*l.* a year. The payments actually averaged about 1,300*l.*

33. In 1886, however, it was found unnecessary to continue to share with the Indo-European Telegraph Company the cost of this expenditure, and the principle was adopted of the Company paying the cost of measures intended to attract traffic in England, and the Department bearing the cost (estimated at 500*l.*) of agencies and advertisements in India. This arrangement took effect on the 31st of December 1887.

Letter from Colonel Bateman-Champain, 27th May 1886 (P.W. 886.)

P.W. 2427 of 1887.

34. *Royalty for use of Relays.*—In 1880, with the view of improving the working speed of the cables, a trial was made of Allan and Brown's relays; and they proved so satisfactory that an arrangement was made to pay to Mr. Allan a yearly sum of 200*l.* for free leave to use his relays anywhere on the lines between Kurrachee and Bushire, with power to terminate the arrangement on giving one year's notice. We have no recommendation to make on this subject.

Minute of Council, 29th July 1880.

35. *Absentee Allowances.*—We shall mention the absentee allowances presently. (*See* paragraph 43.)

36. *Pay of Signallers.*—The small expenditure of 275*l.* on the pay of signallers represents the amount advanced to those going to India, or the balance of pay due on their return, and calls for no remark from us.

37. *Family Remittances of Persian Telegraph Staff.*—The staff of the Persian Telegraph Line are allowed to make remittances to their families through the Government. In 1874, there being some uncertainty as to the portion of the disbursements in connection with the Indo-European Telegraph which should be included in the Account Current, a Despatch was addressed to the Government of India, in which it was said that bills of exchange drawn on this Office by Her Majesty's Minister at Teheran, which included advances on account of the Indo-European Telegraph, and allotments to their families from the salaries of persons employed on the telegraph, were treated as remittance transactions, but that all other disbursements in this country on account of that Service, including advances of Indian pay and the amount of bills drawn by the Telegraph officers in Persia, were treated as final charges in the Home Accounts.

Despatch to India, 26th November 1874, No. 612 (Financial).

38. It appears to us that the family remittances resemble in their nature the family allotments, and we recommend that, from the 1st of April next, they be included in the Remittance Account and omitted from the Home Charges.

39. *Presents to the Shah of Persia.*—The expenditure of 2,129*l.* on presents to the Shah of Persia and to certain of his officers who have co-operated with the officers of the Indian Government in the work of the Indo-European Telegraph Department, was an exceptional occurrence, intended to mark the sense entertained by Her Majesty's Government of the ready and cordial assistance which the authorities in Persia had consistently rendered for many years to the Telegraph administration. It calls for no observation from us.

Despatch to India, 5th May 1887, No. 9 (Telegraph).

40. The subject of the Stores is reserved for a separate Report.

41. *Red Sea and India Telegraph Annuity.*—The Red Sea and India Telegraph Company was formed in 1858 for the purpose of establishing telegraphic communication between England and India by the Red Sea, the Treasury giving a guarantee for 50 years to make up the dividend to 4½ per cent. on the capital. By an Act of 1861 (24 Vict. c. 4), it was declared that the guarantee was not intended to be, and was not, conditional on the line of telegraph being in working order. By a further Act of 1862 (25 & 26 Vict. c. 39), the line having ceased to transmit messages, the property was transferred to a new Company, and the guarantee to the old Company was converted into an annuity for 46 years of 36,000*l.* charged on the consolidated Fund. It was further provided that there should be paid out of the revenues of India to Her Majesty's Exchequer the annual sum of 18,027*l.*, being one half of the annuity and of the cost of management thereof, up to the 4th of August 1908.

42. The payment must necessarily continue for 20 years, when it will cease; and we have no recommendation to make in respect of it.

43. *Indian and Indo-European Telegraph Department. Absentee Allowances.*—The amount of the allowances paid to officers of the Indian and Indo-European Telegraphic Department varies from time to time, and happens to have been lower in 1887-88 than in any year since 1879-80. The payments during the last ten years are shown in the margin. With scarcely an exception, the officers are paid in accordance with the rules of the Civil Leave Code, which provide during ordinary furlough for a leave allowance of half the average salary, in rupees converted at the rate of exchange fixed for the year, subject to a maximum of 200*l.* a quarter. We have no recommendation to make.

	Indian Telegraph Department.	Indo-European Telegraph Department.
	£	£
1878–79 - -	4,084	1,106
1879–80 - -	4,745	520
1880–81 - -	5,725	835
1881–82 - -	6,731	2,004
1882–83 - -	6,728	1,631
1883–84 - -	8,305	887
1884–85 - -	5,193	1,047
1885–86 - -	5,746	1,578
1886–87 - -	6,056	2,539
1887–88 - -	3,875	1,725

44. In our Second Report we have dealt with the subject of the passage to India of officers of the Telegraph Department.

45. *Share of Expenses of International Telegraph Office at Berne.*—Under the Regulations of the International Telegraph Convention held at Rome in 1872, the joint expenses of the international office of the telegraphic administrations, which must not exceed 2,000*l.* a year, are to be shared by the contracting States in certain specified proportions. The cost falling on India in 1887-88 was 108*l.* 4*s.* 3*d.*, of which 54*l.* 11*s.* 10*d.* (including books) was debited to the Indo-European, and 53*l.* 12*s.* 5*d.* to the Indian Telegraph Department. It is not in the power of the Secretary of State to effect any reduction of this charge.

46. *Miscellaneous Charges.*—The expense incurred in 1878-79, in connection with Mr. Schwendler's Testing Instructions, was of a special character. We have in our Second Report dealt with the subject of the expenses caused by the examination of candidates for the Telegraph Department.

47. *Mint.*—

	1878–79.	1887–88.
	£	£
Cost of assay of Indian coins - - - -	26	62
Cost of designs for coin dies - - - - -	125	—
Expenses of an officer of the Bengal Mint during course of instruction at the Royal School of Mines - -	32	—
Grant for use of Dr. Shekleton's Assay Tables - -	26	—
	209	62

48. *Assay*

48. *Assay of Indian Coins.*—In order to leave no doubt as to the Indian coinage being maintained at its proper standard of weight and fineness, it is the practice annually to send to England a sample of the coinage of each month at the Calcutta and Bombay Mints, for assay, and for a report as to the proportion of gold in the silver coins. The charge made for the operation is about 20*l.*; the payment in 1887-88 was on account of the three previous years, the Royal Mint having omitted to prefer the claim earlier.

	Charges.				Receipts.		
	£.	s.	d.		£.	s.	d.
1878–79	25	10	–		51	19	6
1879–80	22	7	6		37	17	5
1880–81	22	–	–		39	9	7
1881–82	14	–	–		27	11	3
1882–83	17	2	6		14	6	5
1883–84	20	–	–		34	18	2
1884–85	18	17	6	61*l.* 13*s.* 6*d.*	20	6	6
1885–86	20	6	–	paid in		—	
1886–87	22	10	–	1887–88	60	5	4
1887–88		—			88	–	–

49. The balance of the coins sent home, which is not needed for the purposes of the assay, is sold in London, and the proceeds credited to Indian Revenues, together with the value of the bullion resulting from the melting. The amount received is usually more than sufficient to cover the expenses; so that no addition to the net Home Charges is involved by the practice, while a valuable check on the operations of the Indian Mints is obtained.

50. We have no recommendation to make on the subject.

51. In 1878-79 three payments of a special character were made under the head of Mint; there were none such in 1887-88.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.

FIFTH REPORT of the Special Committee on Home Charges, 26th October 1888.

My Lord,

IN the present Report we shall deal with the supply of officers of the Public Works, Telegraph, and Forest Departments, who are now trained in the Royal Indian Engineering College.

2. *Civil Engineers and Telegraph Department.*—In a letter dated the 25th of July 1879, No. 73 (Public Works), the Government of India, in view of the great reduction in the demand for civil engineers from England, made a proposal for the early closing of the Royal Indian Civil Engineering College, unless it could be made an institution for training youths for the Colonies and the profession generally, a limited number of appointments only being guaranteed in the Indian Service. Arrangements had already been made for admitting a few students who were not looking for an Indian career; and Lord Cranbrook determined not to close the College, but to continue its operation on a modified basis, the number of appointments being reduced to 20 annually.

Despatches to India, 6th November 1879 and 8th January 1880, Nos. 46 and 1 (Public Works).

3. Accordingly a prospectus was issued, announcing that 50 students would be admitted yearly to the College, subject only to a qualifying preliminary examination, at an annual charge of 150*l.*, for a course of instruction extending over three years. Appointments in the Indian Public Works Department would be offered for competition to the students, at the end of their third year of study, to the extent of the vacancies in that branch of the Service, the minimum number of which would, if possible, be notified three years beforehand, at the time of the admission of the students. Those who received appointments as Assistant Engineers in the Public Works Department might be required to go through a course of practical engineering before proceeding to India, for probably one year, receiving pay at the rate of 150*l.* a year during the period. (In 1884 it was decided that this should be the rule in all cases.)

Public Works 1607 of 1880.

Despatch to India, 30th October 1884, No. 66.

4. Nominations to the Indian Telegraph Department would also be made from students at the College, an option being offered according to the order of standing after

the first year's course, to the extent required for the Service, and the selected students being required to go through a second year of special training before being appointed Assistant Superintendents.

5. The College authorities would, if asked, endeavour to place students who had duly qualified for the College certificate, but who did not enter the Indian Service, as pupils for one or two years with civil or mechanical engineers of standing, at moderate rates of premium.

6. In 1882 the annual charge was raised to 180*l.* for each student, and this year an addition of 3*l.* has been made, to cover the expense of medical attendance and the provision of a sanatorium.

7. Since the new system began, the number of civil engineers proceeding to India, which in previous years had averaged 45, and which in 1881 was 35, in 1882 was 30, and in 1883 was 33, has been reduced to 9 in 1884, 13 in 1885, 17 in 1886, and 14 in 1887. Two students have also been appointed annually to the Telegraph Department.

Despatch to India, 10th August 1876, No. 41, Public Works, paragraph 3.

8. *Forest Department.*—Appointments to the Indian Forest Department are offered for public competition, and the selected candidates used to be sent to the school at Nancy, for further training, under the supervision of an Indian officer. In 1882 the question of their professional training was reconsidered, and, as an experiment, one half of the candidates selected in that year were sent to Cooper's Hill College, the other half proceeding abroad as hitherto. It was also then resolved that not more than six should be sent out annually, unless specially required by the Government of India.

Despatch to India, 22nd June 1882, No. 39 (Revenue).

Despatch to India, 2nd November 1882, No. 69 (Revenue).

9. The system to be adopted in future not having been settled in 1883, the candidates of that year were sent to Nancy; but in 1884 it was resolved to abandon the system of giving the needful preliminary instruction in France, and to send the whole of the selected candidates to the Royal Indian Engineering College, where, after two years' study, they were to make a tour of observation and practical instruction in continental forests.

Despatch to India, 6th March 1884, No. 18 (Revenue).

10. In communicating to the Government of India his decision on the question, Lord Kimberley expressed his hope that the time was not far distant when the practical training might be carried out in India.

11. The inauguration of the course of instruction under the new scheme was entrusted to Dr. Schlich, the Inspector General of Forests, on the understanding that he would ultimately be replaced by a junior trained officer. An Inspector in Botany was appointed at the College, on a salary of 450*l.*; but a proposal to create the office of Instructor in Entomology was not then sanctioned. In 1887, however, it was decided to authorise an annual expenditure of 105*l.* (afterwards reduced to 100*l.*) for each subject, in giving suitable instruction to the Forest students both in entomology and in organic chemistry.

Despatch to India, 14th August 1884, No. 66 (Revenue).
Despatch to India, 6th August 1885, No 67 (Revenue).
Despatch to India, 9th September 1886, No. 79 (Revenue).

R. & S. 695 of 1888.
Despatch to India, 22nd August 1887, No. 106 (Revenue).

12. The services of Dr. Schlich as Forest Instructor were retained for a longer period than originally intended; and he has now been offered the appointment of Principal Professor of Forestry for 10 years, with an annual salary of 700*l.*, and a house allowance of 200*l.* until a suitable house is provided for him, with the condition that he will be permitted to draw the Indian pension which may be awarded to him, and to serve for English pension in accordance with the scale of the Superannuation Act, but without any extra grant for special qualifications. The terms, however, are not yet settled.

Despatch to India, 17th February 1887, No. 11 (Revenue).

Letter to Sir A. Taylor, 18th July 1888 (Revenue, 759).

13. The

13. The Forest students, like those in the Civil Engineering Branch of the College, pay 183*l.* a year; and a fee of 60*l.* is henceforward to be required from each of them who takes part in the four months' tour of forest instruction on the Continent.

Despatch to India, 8th March 1888, No. 18 (Revenue).

14. *Number of Students.*—The number of students at Cooper's Hill College in September, in recent years, and the number passing out of the College for service in India, have been as follows:—

	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
In the College	119	91	93	90	107	105	113	126	139	136
Appointed to be Assistant Engineers	41	38	35	29	16	13	17	14	15	15
„ the Telegraph Department	6	5	1	2	2	2	2	2	2	*2
„ the Forest Department	–	–	–	–	–	–	–	–	4	10
Total	47	43	36	31	18	15	19	16	21	27

* One of these has yet to pass the Medical Board.

15. *Financial Effect.*—In order to view the financial effect of the measures above described, it will be necessary to combine certain other items of expenditure on the Telegraph and Forest Departments with the cost of the College at Cooper's Hill, as shown in the following table:—

	1878–79.		1887–88.	
Royal Indian Engineering College:	£	£	£	£
Salaries and allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.	9,264		10,320	
Steward's salaries, wages of servants, expenses of the laundry, &c.	2,423		2,393	
Rates and taxes, maintenance of building, repairs of furniture, &c.	1,671		2,294	
Lights, fuel, and other house articles	1,129		1,186	
Provisions, wines, &c.	4,276		4,369	
Library, laboratory, workshops, &c., and expenses of students visiting workshops, &c.	1,174		1,593	
Telegraphic apparatus, &c.	31		—	
Instruction of telegraph students	123		—	
Advertisements, postage, travelling expenses, &c.	331		547	
Garden, farm, and dairy	36		10	
		20,458		22,712
Telegraph Department:				
Examinations: share of fees	45		—	
„ petty expenses	11		—	
		56		—
Forest Department:				
Salary of Colonel Pearson	400		—	
„ Dr. Schlich (in addition to 600*l.* charged to the College)			714	
Fees of Professors, &c. at Nancy	740		—	
Allowances of students	625		—	
Travelling expenses and tours	156		516	
Prizes	24		—	
Fees of examiners, &c., at open competition	208		267	
Advertisements of examination	69		40	
Minor expenses	27		16	
		2,249		1,553
		22,763		24,265
Less,—Fees and caution money received from students at the College	17,087		24,133	
Receipts from students on account of expenses at Nancy	1,159		—	
		18,246		24,133
Net Charge £		4,517		132

16. From this table it appears that the charge incurred in this country in connection with the education of students for the Public Works, Telegraph, and Forest Departments, has been reduced from 4,517*l.* in 1878–79 to 132*l.* in 1887–88. This, however, is exclusive of any interest on the capital outlay; and it does not take account of the expense of the practical course of instruction of the Engineer students after they have quitted the College, which amounted to 4,967*l.* in 1878–79, and to 4,583*l.* in 1887–88. We shall refer to this subject further at paragraph 25.

17. The following is a summary of the capital outlay on the College on the 31st of March 1888 :—

	£
Purchase of the estate (about 121 acres) and fittings	56,275
Additional buildings, including new wing in 1873–74	50,079
Furniture, ditto, ditto	12,722
Chemical and mechanical laboratory, room for chemical tests, workshops, and apparatus	6,797
Forestry museum, class-room, and apparatus	1,252
Botanical laboratory	450
Sanatorium	1,074
Porter's lodge	200
	£ 128,849

18. The teaching staff of the College, and the salaries paid to the President, Professors, &c., are shown in the following table :—

	Per Annum.
President	1,000*l.*, with quarters in the College.
Professor of Engineering Construction	700*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Hydraulic Engineering and Mechanism	600*l.*
Assistant Professor of Engineering	450*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Surveying	600*l.*, " " "
Instructor in Surveying	350*l.*, with two rooms in the College.
Instructor in Geometrical Drawing, &c.	450*l.*, with a house, and 35*l.* in lieu of fuel.
Professor of Mathematics	600*l.*, with a house (at present he has quarters in College instead).
Professor of Applied Mathematics	450*l.*, with 35*l.* in lieu of fuel, and 50*l.* personal allowance.
Assistant Professor of Mathematics	250*l.*, with two rooms in the College.
Professor of Chemistry	600*l.*, with a house, and 35*l.* in lieu of fuel.
Demonstrator in Chemistry	250*l.*
Professor of Physics	450*l.*, with two rooms in the College.
Demonstrator in Physics	250*l.* (with two rooms in the College, for which he pays).
Professor of Forestry	700*l.*, with a house, or house allowance of 200*l.* (the present occupant draws 1,200*l.*, of which 600*l.* is charged to Forestry).
Professor of Botany	450*l.*
Lecturers and Instructors in Geology and Physical Geography, Architecture, Freehand Drawing, Accounts, French, German, &c.	1,117*l.*
Practical Instructor of Telegraph Students	208*l.*
Chemical Analyst	200*l.*, with 1*l.* each for any number of tests over 150.
Demonstrator in Mechanical Laboratory	150*l.*, with an allowance equal to 40 per cent. of College charge for executing any number of tests over 1,000 during the year.

19. This

19. This gives a total of 9,775*l.* for the salaries of the teaching staff (including one personal allowance of 50*l.*), and grants in lieu of fuel amounting to 210*l.* There are also the following officers :—

	£
Secretary	250
Bursar	400
Assistant to Bursar	50
Chaplain	175
And in lieu of fuel	15
	£ 890

20. Having made inquiry as to the salaries paid elsewhere for services of an analogous character, we have come to the conclusion that the present scale is not excessive.

21. To most of the Professors and Instructors appointed in 1871 and subsequent years, a promise of pension was given, on the scale provided by the Civil Superannuation Act, namely, for each year of service, $\frac{1}{60}$th of the salary drawn at retirement, no pension being granted for less than ten years' service. Six of these still remain on the staff of the College. In 1883, however, the rule was altered, and those appointed since the 16th of January of that year have no claim to pension, with the possible exception of Dr. Schlich, whose case is at present under consideration, and is of a peculiar character.

Minute of Council, 10th February 1871 (P.W. 144).

Minute of Council, 16th January 1883 (P.W. 2716 of 1882).

22. During the current year an arrangement has been made by which the mechanical and chemical tests of various classes of materials required by the Stores Department of this Office will, in future, be conducted at Cooper's Hill, the charge to the Stores Department being fixed for the present on a scale approximately 10 per cent. less than the rates hitherto paid for such work; the reduced cost will diminish the charges of the Stores Department, and the profit obtained by the Cooper's Hill laboratories will appear as a credit to the College. As the receipts expected from the execution of these tests form a material part of the addition recently shown in the income of the College, which, it will be observed, now exceeds the expenditure, it will be convenient if we give a summary of the budget estimate of the College expenditure for 1888–89 :—

Receipts.	£	Expenditure.	£
Fees from students	23,493	Educational staff (including 600*l.* for Dr. Schlich)	8,310
„ on entrance examination	118	Lecturers and examiners	1,441
Workshop receipts	80	Bursar, Secretary, and Assistant to Bursar	700
Mechanical laboratory	830	Establishment	1,974
Analytical chemical testing	706	Laboratory and workshops (including Chemical Analyst and Demonstrator in laboratory)	2,176
Medical fees	392	Library	110
		Rates, taxes, and water	712
		Insurance	78
		Fuel and lighting	1,160
		Divine service	250
		Medical attendance	251
		Sanatorium	45
		Advertising	200
		Entrance examination	81
		Prizes	130
		Public day	80
		Technical instruction of Telegraph students	228
		Engineering students visiting works	132
		Forestry tour of instruction	209
		Provisions and washing	5,290
		Maintenance and petty works	900
		Renewals and repairs of furniture	700
		House articles and contingencies	165
		Capitation grant to volunteers	70
£	25,619	£	25,392

23. The garden, farm, and dairy are maintained on a self-supporting basis; the expenditure in 1887–88 was :—

	£	s.	d.	£	s.	d.
Wages - - - - - - -	412	15	6			
Stock and produce - - - - - -	160	19	5			
Sundries - - - - - - -	83	7	2			
				657	2	1
and the receipts from the sale of produce, &c., amounted to - -				647	3	9
giving a net expenditure, to be made good subsequently, of - -				£9	18	4

24. The expenditure in connection with the mechanical testing in 1887–88 was 566*l.*, and the receipts amounted to 827*l.*, so that there was a net receipt of 261*l.*

25. In addition to the cost of the Royal Indian Engineering College, there is a charge in the Accounts (to which we have alluded in paragraph 16) for the salaries and expenses, while gaining practical experience in their profession, of students retained in this country after having passed out of the College.

26. The practice of so retaining them was originated in 1877, when the Government of India, finding that, owing to the reduction of Public Works Expenditure, it had a large number of Engineers in excess of its requirements, proposed, at the instance of Sir Andrew Clarke, that the students leaving the College, who were, he considered, entitled to their appointments as Assistant Engineers with a monthly salary of Rs. 350, should be kept in Europe for a time, and detached to visit and prepare notes and reports of works in progress, and possibly be actually employed on them. Such a course, he held, while affording some relief to the Government in India, would render the students more valuable servants when they subsequently went out, as it would give them some practical knowledge of their profession, and, above all, of the method of arranging and controlling labour.

Letter from India, 18th June 1877, No. 71 (Public Works).

27. The proposal, which was similar to one that had been more than once urged by Colonel Chesney, was adopted; and it was decided that 20 of the students, who in ordinary course would have proceeded to India in 1877, should be invited to remain for another year, on a salary of 200*l.*, with travelling expenses not exceeding 25*l.* each. Somewhat similar arrangements were made for the following year. In the prospectus issued for entrance into the College in 1878, it was announced that the students might be required to remain in England for a twelvemonth, after completing the College course, on a salary of 150*l.* while undergoing practical instruction, with premiums for industry and intelligence varying from 20*l.* to 50*l.* The fees to the Engineers, under whom they were to be trained, were to be paid by the Secretary of State, subject to refund if the Assistant Engineer voluntarily relinquished his appointment. The time spent on the practical course was to count for pension. An Assistant Engineer not making a sufficiently good use of this time might be required to go through a further course without pay, or his appointment might be cancelled. These rules are still in force.

Despatch to India, 20th September 1877, No. 45 (Public Works).

Minute of Council, 15th April 1878.

Minute of Council, 23rd August 1877.

28. An officer on leave from India is from time to time appointed to superintend the practical training; and he is granted, in addition to his furlough pay, a special allowance of 150*l.* a year, with travelling expenses and a guinea a day when absent from the College on duty, the time being allowed to count as Indian service.

Letter to Mr. Cotton, 30th November 1885.

29. Under these arrangements the following charge has been incurred :—

	£
1877–78 - - - - - - -	2,583
1878–79 - - - - - - -	4,967
1879–80 - - - - - - -	8,029
1880–81 - - - - - - -	6,975
1881–82 - - - - - - -	7,758
1882–83 - - - - - - -	6,605
1883–84 - - - - - - -	5,766
1884–85 - - - - - - -	2,812
1885–86 - - - - - - -	3,745
1886–87 - - - - - - -	4,478
1887–88 - - - - - - -	4,583

30. The chief part of the expense consists of the salaries paid to the young Assistant Engineers while undergoing the practical instruction, and it necessarily varies with the numbers passing out of the College each year for service in India. In 1887–88 there were 14 students under training, and the following was the cost:—

	£.
Salaries of Assistant Engineers	2,408
Premiums of ditto	685
Travelling expenses of ditto	260
Fees, at 5*l.* a month, to engineering firms	840
Salary of Supervising Officer, at 150*l.* a year, but drawn in the year for nearly 19 months	233
Travelling expenses of Supervising Officer	157
TOTAL	£.4,583

31. With a view to the reduction of all expenditure not absolutely essential, we are of opinion that it is desirable no longer to retain the young men in England for this course of practical instruction, and that any such further testing as may be required could be given on the works and in the workshops in India, with little if any disadvantage. We accordingly recommend that, as soon as the position of the Public Works Department in India shall admit of such a course, the plan of detaining the students in this country for a twelvemonth be abandoned. The result would be to diminish the Home Charges by a sum which in recent years has varied between 2,800*l.* and 8,000*l.*

32. In conclusion, we desire to record our opinion that the question which was mooted in 1879 has again arisen, and should be seriously considered by your Lordship in Council, namely, whether opportunity should not be taken to relieve the Secretary of State from the responsibility involved in maintaining the College at Cooper's Hill as a Government institution, either by transferring the establishment to some public body or private corporation, subject to a return on the capital outlay of 128,000*l.* in the form of rent, or, failing such an arrangement, by disposing of the land and buildings upon the best terms that can be obtained.

33. These remarks will apply with special force, if it be determined to adopt the policy, recommended in recent letters from India, of materially reducing the recruitment in this country for the Public Works Department. In that case it is extremely probable that the number of students entered at Cooper's Hill will be proportionately diminished, the result of which must be a serious addition to the Home Charges for the cost of maintaining the College.

34. Before coming to a decision on this point, it will, however, be necessary to consider what provision should be made for the training of the Forest Students, who now receive a part of their education at Cooper's Hill.

We have, &c.

J. A. Godley.
B. W. Currie.
R. Hardie.
R. Strachey.
A. C. Lyall.
J. B. Peile.

SIXTH REPORT of the Special Committee on Home Charges, 9th November 1888.

My Lord,

IN the present Report we shall deal with that portion of the charges, under the head of General Administration, which relate to the Secretary of State and Council, the Under Secretaries, and the Assistant Under Secretary of State.

2. At the outset we observe that, while the cost of constructing the Colonial Office and the expense of the establishment thereof are charged on the revenues of the United Kingdom, no portion of the cost of building the India Office has been voted by Parliament, and the expense of the establishment is entirely defrayed from the revenues of India.

3. *Secretary of State and Under Secretaries.*—It was provided by the Act for the better Government of India (21 & 22 Vict., c. 106, s. 6), that, if Her Majesty should be pleased to appoint a fifth Principal Secretary of State, for the purposes of the Act, "there shall be paid out of the revenues of India to such principal Secretary of State "and to his Under Secretaries respectively the like yearly salaries as may for the time "being be paid to any other of such Secretaries of State and his Under Secretaries "respectively."

4. We find ourselves, therefore, precluded from considering the question of altering the salaries of these officers, so long as other Secretaries of State and Under Secretaries are paid at the present rates. Whether these salaries should, as a class, be reconsidered, is a matter which is obviously beyond the terms of the reference to this Committee.

5. *Council of India.*—The Secretary of State is aided in the discharge of his duties under the before-mentioned Act, by a Council of 15 Members, who, under his direction, are to "conduct the business transacted in the United Kingdom in relation to the "Government of India and the correspondence with India." For the more convenient transaction of business, they are divided into committees, of which there are usually seven or eight, each containing four or five Members. Special committees are, moreover, frequently constituted for the purpose of dealing with some particular question.

6. The salary of the Members of Council is fixed, by the Act of Parliament already quoted, at 1,200*l.* a year. Without expressing any opinion on the question of salary, we consider that a saving should be effected by a reduction in the number of the Members, and that such a measure, far from lessening the efficiency and authority of that body, would give to its Members a greater sense of individual responsibility. The reduction should, in our judgment, be gradual and in part tentative, as it would not be desirable that so long a time should elapse without any fresh appointment, as would probably be the case if no nominations were made on the occurrence of the first three or more vacancies.

7. Members of Council appointed under the Act of 1858 hold office during good behaviour, and, after a service of 10 years, may be granted a pension of 500*l.* a year; there is only one such Member remaining. Members appointed after the passing of Act 32 & 33 Vict., c. 97, that is, after the 11th of August 1869, hold office for 10 years only, unless re-appointed for five years, "for special reasons of public advantage," which must be expressed in a Minute of the Secretary of State, to be laid before both Houses of Parliament; and they are not entitled to pension. Up to the present time no such re-appointment has been made.

8. By a subsequent Act passed in 1876 (39 Vict. c. 7), power is given to the Secretary of State to appoint not more than three persons at one time, having professional or other peculiar qualifications which must be similarly stated in a Minute to be laid before Parliament, to be Members of Council as if appointed before the passing of the Act of 1869; in other words, to hold office during good behaviour, and with the right to pension after 10 years' service. This power has been exercised four times, and two of the present Members hold their appointments under it. We are of opinion that it should be made impossible so to use it as to prolong the service of a Member who may be already in the Council, and that the appointments should be reduced to two.

9. We

9. We submit, therefore, that an Act of Parliament should be passed, enacting that the Secretary of State, by leaving alternate vacancies unfilled, shall reduce the number of Members of Council to 12, and enabling him similarly to reduce it further, to any number not less than ten, if it be found desirable in his opinion to do so; and that the Act 39 Vict., c. 7, should be at the same time altered in sucha manner as to limit to two the number of Members who may be appointed under that Act, and to render ineligible for such an appointment Members nominated nnder the Act of 1869.

10. *Assistant Under Secretary of State and Clerk of the Council.*—From 1858 to 1872 the Assistant Under Secretary of State discharged the duties of Clerk of the Council, upon a salary, personal to himself, of 1,950*l.* a year; future incumbents of the office were to receive 1,500*l.* a year.

11. From 1872 to 1881 the office of Assistant Under Secretary of State was held, at first, by one of the Secretaries of Departments without extra pay, and then by a retired Secretary of Department with an allowance of 300*l.*, in addition to his pension; and, when the post was vacated in August 1881, no Assistant Under Secretary of State was appointed, but another arrangement was made, to be described later on.

12. The duties of Clerk of the Council from 1872 to 1881 were discharged as a rule by an officer who had no other work, and received a salary of 800*l.* to 1,000*l.* a year; but from 1877 to 1880 the Clerk of the Council was also private Secretary to the Secretary of State, receiving as such an additional allowance of 300*l.* a year.

13. When the office of Assistant Under Secretary of State became vacant in 1881, it was decided not to fill it up, but to give to Mr. Walpole (who was already Clerk of the Council) the title of Assistant to the Under Secretaries of State, with a total salary rising to 1,100*l.*, with the view of his helping the Under Secretaries, especially in the supervision of ordinary correspondence and in personal questions.

Minute of Council, 27th September 1881.

14. This arrangement, however, did not give so much aid to the Under Secretaries as was desired; and in 1883 the appointment o Assistant Under Secretary of State was revived and conferred upon Mr. Walpole, who continued to act as Clerk of the Council, receiving in respect of the combined offices a salary of 1,200*l.* a year.

Minute of Council, 27th November 1883.

15. We are of opinion that this arrangement is economical and satisfactory. We consider that there should always be an officer bearing the title of Assistant Under Secretary of State, to relieve the Under Secretaries of a certain portion of the duties which must otherwise fall upon them, and it is obvious that there must be a Clerk of the Council. It seems to us that these two offices should either be combined, as at present, or, if separated, should be held by members of the establishment subject to the performance of other duties, according as may be suggested by experience, and by the personal considerations existing at the time. It is possible that, when a vacancy occurs, some arrangement may be devised which, without diminishing efficiency, would effect an economy; and we have no doubt but that the matter will then be fully considered. At present we have no recommendation to make.

16. We submit separately this portion of our report on the Establishment, in order that no time may be lost in procuring the sanction of Parliament, if your Lordship should think fit to adopt the recommendations we have made in paragraph 9.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

SEVENTH REPORT of the Special Committee on Home Charges, 3rd December 1888.

MY LORD,

1. *General Administration.*—Under the head of "General Administration," the chief cost is that of the India Office, of which we are making a detailed examination, and on which we shall report separately hereafter.

2. There are, however, certain charges for Administration, unconnected with the India Office, and mostly of an exceptional character. Those in 1878–79 and in 1887-88 were as follows:—

	1878–79.	1887-88.
Advance to Mr. Caird on appointment to Famine Commission in India	500	—
Deputation of Lieutenant-General Strachey to India	47	—
Deputation of Mr. Barbour as Member of the Royal Commission on Gold and Silver Currency	—	2,503
Moiety of cost of portrait of the Earl of Auckland, and cost of frames for other portraits, for Government House, Calcutta	236	—
Codification of the Law of Torts	—	105
Books and newspapers supplied to India, not invoiced as Stores	1,308	557

3. *Deputation of Mr. Barbour as a Member of the Currency Commission.*—In September 1886, the Government of India deputed their Financial Secretary, Mr. Barbour, to Europe on special duty, to serve as a Member of the Royal Commission on the Currency, drawing, according to the usual rule respecting the employment in this country of effective Indian Civil Officers, two-thirds of the salary that would have been paid to him in India, rupees being converted into sterling at the rate of exchange applicable to official transactions during the year.

Letter from India, 28th September 1886, No. 309 (Financial).

4. *Law of Torts or Civil Wrongs.*—The payment in connection with the codification of the Law of Torts or actionable wrongs, had its origin in the request made by the Government of India in 1882, that a competent draughtsman might be employed in England in the preparation of a Bill which, when drafted, should be forwarded to them for consideration. The Marquis of Hartington concurred in the proposal, and the duty was entrusted to Mr. Frederick Pollock, to whom the following fees have been paid:—

Letter from India, 15th September 1882, No. 119 (Legislative).

Despatch to India, 23rd November 1882, No. 40 (Legislative).

	£
In 1884–85	315
In 1886–87	105
In 1887–88	105
	£525

The work was completed in the shape of a draft "Civil Wrongs" Bill, which was forwarded by Mr. Pollock in 1886 to the Government of India, by whom it has been printed and circulated to the Local Governments and High Courts for their opinion. As Mr. Pollock has undertaken to give, without further fee, any help that may be desired in considering criticisms or specific amendments, the outlay on the work in this country may be considered to have terminated.

Letter from India, 10th October 1887, No. 43 (Legislative).

Judicial and Public 1,242 of 1887.

5. *Despatch of Books to India.*—Of the expenditure of 557*l.* in the supply of books to India, the principal portion, amounting to 381*l.*, was for the purchase of Parliamentary papers printed by command of Her Majesty, which are forwarded for the use of the various departments in India, in accordance with their requisitions. The remainder was almost entirely spent in the purchase of books demanded by the Governments in India; in rare cases a single copy of a work is purchased for transmission, if it is thought that it is one which the Local Governments may be desirous of receiving.

Despatch to India, 22nd May 1884, No. 31 (Public Records).

6. *Law*

6. *Law and Justice.*—Under the head of "Law and Justice" two charges were incurred in 1887–88. The first is an exceptional payment of 152*l.* for expenses resulting from an unsuccessful attempt to obtain the extradition from the United States of a person charged with offences committed in India. The second is an annual payment of 150*l.*, which has been made from the Home Treasury for many years, for the salary of a reporter of cases before the Privy Council, under an arrangement adopted by the Government of India in 1875, with the view of improving the quality, and at the same time diminishing the number and expense, of the law reports published in India. We see no reason for making any alteration.

Extradition.

Privy Council Reports.

India, Act II. of 1875.

Letter from India, 7th June 1875, No. 184 (Financial).

Despatch to India, 22nd July 1875, No. 30 (Judicial).

7. *Appeals from India.*—In this place we may refer to the expenditure charged under the head of Land Revenue, amounting to 842*l.* in 1878–79, and to 126*l.* in 1887–88, for law charges in connection with appeals from India. The charge in 1887–88 consisted of 122*l.* for counsels' fees in two cases, and 4*l.* for petty disbursements. Some portion, and possibly the whole, of this is recoverable in India from either the Court of Wards or the unsuccessful litigants.

8. *Marine.*—Under the head of "Marine" the first charge is the payment of 70,735*l.* as the contribution towards the expenses of Her Majesty's ships employed in the Indian Seas. An agreement was made with the Admiralty in 1869, by which six ships of war were to be maintained in the Indian Seas, three being entirely at the disposal of the Government of India for employment in the Persian Gulf, and the remaining three being also at their disposal for general employment in the Bay of Bengal, or elsewhere. The charge upon Indian revenues was fixed at 70,000*l.* a year, being at the rate of 70*l.* per man, on a rough estimate that 1,000 men would be employed; all six vessels were to have free dock accommodation at Bombay, and the charge for labour and materials for repairs on account of the three vessels employed in the Persian Gulf was to be borne by the Government of India, who were also to bear the cost of coal expended by those three vessels. A proportionate reduction of the subsidy was to be made if the number of ships was not maintained, and this was subsequently fixed at one-sixth of the daily rate for each vessel absent. The payments made under this agreement have usually been rather less than the full sum of 70,000*l.*

Contribution for Naval Squadron in Eastern Seas.

Despatch to India, 31st August 1869, No. 235 (Military).

9. Certain claims in connection with the repairs having long formed the subject of discussion, and the position having been changed by the construction of a special despatch vessel for the use of the Resident in the Persian Gulf, a Committee, comprising the Accountant General of the Navy and the Naval Assistant to the Director of Transports, on the one side, and the Military and Financial Secretaries of this Office, on the other, was appointed to investigate the subject.

10. Besides determining the amount payable in respect of the past claims, the Committee recommended that the number of vessels to be employed continually in Indian waters should be four, of which one should always be in the Persian Gulf; that the annual payment to the Admiralty should be 38,500*l.*, subject to a deduction of 28*l.* 15*s.* a day for each vessel below the complement; that the Government of India should pay the cost of extra coal consumed when on service under requisition by the Indian authorities; that a further payment should be made of 5 per cent. per annum on the cost of the "Sphinx," and of any other vessel constructed exclusively for service in the Persian Gulf; that a vessel, after being in dock for 30 days, should cease to be reckoned in the complement while detained in dock; that all repairs should be effected at the cost of the Admiralty, the Government of India, however, making a proportionate contribution in respect of vessels which have served in the Persian Gulf; and that no charges be made for docking except where actual outlay is incurred.

Despatch to India, 15th December 1887, No. 330 (Military).

Ditto, 15th March 1888, No. 61 (Military).

11. The arrangement was accepted by the Admiralty, but for one year only, as it was held that the capitation rate of 70*l.*, on which the payment was based, might be exceeded if newer types of vessels, carrying more expansive complements, were substituted for the vessels now on the East India Station.

12. The report of the Committee having been forwarded to the Government of India, they expressed their satisfaction with the conclusions, observing that the saving effected would be a seasonable set-off against the expense involved in manning the turret ships and the torpedo boats about to be supplied for the defence of Indian harbours.

Letter from India, 24th August 1888, No. 13 (Marine).

13. The approval of the Treasury to the proposed arrangement, limited to one year 1888-89, was conveyed in a letter to the Admiralty, dated the 30th of June, in which they observed that the rate of 70*l.* a man was based on pay and victualling only, and inquired whether India ought not also to be charged with the cost of maintaining the vessels, apart from the crews. In transmitting a copy of this letter to the India Office, the Admiralty promised a further communication on the subject. The correspondence was forwarded for the observations of the Government of India on the 9th of August, and a reply has recently been received, in which they express their regret at the remarks made by the Treasury, whose views they cannot accept; and they beg that no alteration of the new arrangement may be made without previous reference to India.

Despatch to India, 9th August 1888, No. 186 (Military).

Letter from India, 5th November 1888, No. 15 (Marine).

14. We do not think it necessary to do more than express our opinion that the arrangement just made should not be disturbed, and to observe that, as the British Government would be bound, for the protection of its commerce and the maintenance of its influence, to keep a squadron in the Indian seas, even though India were not a part of Her Majesty's dominions, we see no reason to suppose that the contribution by India is insufficient.

Letter from India, 5th November 1888, No. 15 (Marine).

15. Besides the payment of 70,000*l.* on account of the contribution towards the expenses of the Indian squadron, there was a sum of 166*l.* paid as the net result of the inquiries of the Departmental Committee into the outstanding claims for repairs, dock hire, &c.; and a further sum of 569*l.* was paid in connection with certain allowances given to officers of the Royal Navy, to encourage them to acquire a colloquial knowledge of the Oriental languages. These allowances were originally sanctioned in 1863-64; but, owing to a misunderstanding, it was not until 1880 that any claim for repayment was preferred by the Admiralty. A long correspondence ensued, as to the extent to which Indian revenues were liable, the payments appearing to be excessive, both as to the number of officers paid as interpreters in a single ship, and as to the allowances having been paid for periods when the vessels were not in Indian waters. The claim of the Admiralty for arrears from 1873 to the 31st of March 1885 amounted to 3,540*l.*; and, eventually, a compromise was effected for 2,763*l.*, of which 2194*l.* was paid in 1885-86, and 569*l.*, in 1887-88.

Repairs of Her Majesty's Ships at Bombay.

Despatch to India, 15th December 1887, No. 30 (Military).

Oriental Interpreters in the Royal Navy.

Despatches to Bombay, 16th November 1863, and 31st March 1864, Nos. 103 and 15 (Marine).

Letter to Admiralty, 24th March 1886 (M. 1469).

Letter from the Admiralty, 30th July 1887 (M. 7185).

16. The allowances now granted are set forth in the Queen's Regulations of 1887, Clauses 1331 and 1331*a*, and consist of the following:

	Gratuity on passing the Higher Standard.	Gratuity for a Certificate of High Proficiency.	Monthly Allowance to one Interpreter on each Ship on the East India Station.
	Rs.	Rs.	Rs.
Hindustani	360	—	50
Persian	500	1,500	50
Hindustani and Persian combined	—	—	100
Arabic	800	2,000	100

A question

A question is under consideration as to the adequacy of these allowances for the purpose; and for the present we have only to observe that, in our opinion, the gratuities for high proficiency may be dispensed with.

Despatch to India, 29th March 1888, No. 73 (Military).

17. *Expenses incurred in the despatch of Vessels to India.*—There was in 1887-88 an exceptional payment of 249*l.* in connection with the despatch of the new Indian Government steamers "Lawrence" and "Dalhousie," and the two torpedo miners "Muzbee" and "Tamil," to India. Of this sum 238*l.* was for coal and other stores supplied to the ships at Gibraltar, Malta, and Aden, during their outward voyage, 6*l.* was for pilotage fees, and 5*l.* for medical attendance on lascars sent from India to form the crews.

Despatch to India, 30 December 1886, No. 378 (Military).

18. *Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes.*—In June 1887 the Government of India received permission to send to England six officers of the Indian Marine, in order that they might attend gunnery and torpedo classes on the "Excellent" and "Vernon." Owing to the low rate of their pay these officers are allowed to draw, not as usual two-thirds, but the full pay, of their grades, and also a subsistence allowance while in England at the rate of 7*s.* 6*d.* a day for a Commander; 5*s.* for a 1st Grade Officer; and 3*s.* 6*d.* for a 2nd or 3rd Grade Officer. In 1887-88 three officers were receiving such instruction; and the total expense was 325*l.*, including 1*l.* 9*s.* 6*d.* paid to one of them for travelling expenses.

Despatch to India, 12th January 1888, No. 9 (Military).

Despatches to India, 3rd November 1887, and 12th April 1888, Nos. 285 and 87 (Military).

19. *Pay and Passages of Marine Officers and Leadsman Apprentices.*—In the 9th paragraph of our Second Report, we mentioned the general rule recommended by the Committee of 1879, that, in minor appointments to various branches of the Administration in India, a free passage should be provided for the persons nominated; and in the 38th paragraph we referred to the outfit allowance of 20*l.* also granted on appointment to the Bengal Pilot Service. These regulations will be found to cover a large part of the expenditure of 1,401*l.* included in the description of "Pay and Passages of Marine Officers," &c., of which the details are as follows:—

	£.
Passage:—Two Gunners appointed to the "Magdala" - -	123
Five 3rd Grade Officers and nine Assistant Engineers for the Indian Marine - - - -	584
Three Leadsman Apprentices (including outfit) -	150
	857
Advance of pay to Officers on appointment - - - -	265
Passage from India of an Officer reverting to Admiralty service	36
Travelling expenses of Gunners and Assistant Engineers - -	49
Advertisements for a Chief Builder in Bombay Dockyard, and for Assistant Engineers - - - - - - - -	25
Passage and pay of Artificers engaged to put together stern-wheel steamers in Burma - - - - - - - -	160
Salary of a Foreman of the Pembroke Dockyard while employed on the "Tenasserim" in 1884-85 - - - - -	7
Travelling expenses of a pilot ordered before the Medical Board on retirement - - - - - - - - -	2
	£1,401

The question of advertising will be dealt with separately. The payment in connection with Burma was exceptional. The other payments do not call for any observations from us.

20. Under the head of Medical, there were in 1887–88 two charges, one of 6,469*l.* for the Royal India Lunatic Asylum, and the other of 379*l.* for the maintenance of lunatics elsewhere.

21. *Royal India Lunatic Asylum.*—The position of the Asylum at Ealing was very fully discussed by the Committee of 1880, from whose report we quote the following paragraphs :—

"39. The Royal India Asylum at Ealing was instituted in 1870, for the custody of insane persons whose charge devolved on the Secretary of State in Council.

"40. Up to 1819 it was the practice to detain all insane patients in India, but in 1820 instructions were given for them to be sent to England, with a statement of their medical history, place of birth, and names and addresses of relations. In the case of civil lunatics the whole expense of their maintenance fell on the county which received them, till the year 1878, when the Secretary of State agreed to pay half the cost of those whose settlement could not be traced, unless they had been sent to England under the provisions of the Merchant Shipping Act.

"41. In 1818 the Court of Directors made an arrangement with Dr. Rees, of Pembroke House, Hackney, for the reception of first-class insane patients, that is, Officers of their Army or Navy, at a charge of 100*l.* a year, and of second-class patients, that is, soldiers, sailors, and other servants of the Company in a humble station, at a charge of 40*l.* a year. At a later date those charges seem to have been raised to 120*l.* and 50*l.* respectively.

"42. On the arrival of the insane patient his friends were communicated with, and, if their means admitted of it, they were held to be liable to defray his cost in the Asylum. If he had a pension, the cost of his maintenance was deducted, and the balance paid to his friends.

"43. In 1870, the house at Hackney being required by the Great Eastern Railway, Elm Grove House and estate, at Ealing, comprising 38 acres, was purchased for 24,500*l.*, and a further sum of 17,191*l.* was expended in converting it into an asylum. It was opened on the 28th of August in that year, and on the 26th of January 1871 it was resolved that the charge should be 100*l.* a year for first-class patients. The actual cost of maintenance, exclusive of interest on capital outlay, was at that time estimated by the Superintendent to be 84*l.* 18*s.* 10*d.* for first-class, and 45*l.* for second-class patients.

"44. The ordinary charge is 100*l.* for first-class and 60*l.* for second-class patients, and, when there is a pension, it is the practice to withhold the payment of the whole or of so much as does not exceed that rate. As, however, many of the officers have only small pensions or none at all, the majority of the cases are admitted at lower rates than those specified.

* * * * *

"46. In 1874 the admission of a lady was refused, on the ground 'that the Asylum 'was established for the purpose of providing a home for insane patients, chiefly officers 'and soldiers of the Company's Army, who had been maintained previously at a private 'asylum at Hackney,' and in the minute recorded at that time it was stated that 'the 'Asylum will become unnecessary shortly, now that there is no local army, and be at no 'remote period broken up.' And again, in 1877, the admission of an officer of the British Medical Service was refused, on the ground that the Asylum was confined to those officers only for whom the Government of India is responsible.

"47. This view has not, however, been consistently acted upon, and we find that in the years 1878 and 1879 three members of the Bengal Uncovenanted Service and four ladies, for the custody of none of whom was the Government of India responsible, have been admitted under various circumstances.

"48. We recommend that for the future it be a positive regulation that no one be admitted as a patient to the Royal Asylum at Ealing, whose claim to be taken care of by the Government is not one that would have been binding on the East India Company in similar circumstances. In other words, that future admissions be limited to

to the cases of officers, soldiers, or soldiers' wives, belonging to the old local forces, or of those orphans of subscribers to the Bengal Military Orphan Society for whose guardianship the Secretary of State has become responsible.

"49. Reckoning the cost of a first-class patient in a private asylum at 3*l.* 10*s.* a week, and that of a second-class patient at 18*s.* a week, the annual expense of accommodating the 110 now at Ealing in private asylums may be taken at 9,474*l.*, from which must be deducted about 2,033*l.* on account of the receipt from the pensions, leaving a net expenditure at present of 7,441*l.* annually. The net cost of the Asylum is now about 5,100*l.*, to which must be added interest at 4 per cent. on the sum that could be realized by the sale of the property, which, if taken at 40,000*l.*, as estimated in the Home Accounts, would give 1,600*l.* a year. Thus, to close the Asylum as a Government establishment at present would not be directly economical, as it might result in an immediate increase of the annual charge.

"50. It is, however, obvious that, as the number of patients decreases, a closer approximation will be gradually made to the point when the maintenance of the Asylum will certainly become a burden on the revenues. We recommend that each year, when a report on the Asylum is laid before the Secretary of State in Council, a comparison be at the same time presented of the net cost of maintaining it on the existing footing, and of disposing in private asylums of the patients for whom the Secretary of State is responsible, and that, when the cost of the latter arrangement becomes decidedly the less onerous, suitable steps should be taken for breaking up the Ealing establishment, every proper consideration being given to the future comfort of the patients transferred elsewhere."

22. Although this recommendation was approved by the Secretary of State in Council, it does not appear to have been carried into effect; and in the years from 1881 to 1884 there were three instances of admission of persons for whose support the Secretary of State was not strictly liable. One of these was a surgeon of the Bengal Medical Service, an Armenian, who was sent to Netley Hospital, whence he had to be removed; his only relative in England refused to take charge of him, and, rather than send a commissioned officer to a pauper asylum, he was admitted into the institution at Ealing, 100*l.* a year being deducted from his furlough pay; he subsequently returned to duty. A similar contribution was made, on behalf of the wife of a Major General of the Royal (late Bengal) Engineers, from her husband's retired pay, it being at the same time acknowledged by him that no claim for her maintenance from Indian funds was admitted, and no responsibility for her future custody if the establishment should be broken up while she remained at Ealing. The other case was that of a son of a Lieutenant Colonel of the old Indian Artillery, for whose maintenance the father contributes 40*l.* from his retired pay, with the condition that he will remove his son when required to do so.

23. In 1885 the Asylum was registered as a hospital for the insane, and general regulations for its management were laid down, on the 20th of February, by the Secretary of State. It was therein declared that "this Asylum shall be for the reception of insane "patients, primarily those whose claim to be taken care of would have been binding upon "the East India Company, viz., officers, soldiers, and wives of soldiers, belonging to "the old Indian local forces, and also orphan children of subscribers to the Bengal "Military Orphan Society, whose guardianship the Secretary of State for India in "Council has undertaken. Any other insane person connected with the Indian "Services may be admitted, with the sanction of the Secretary of State for India in "Council, upon such terms and conditions as to payment and otherwise as may in each "particular case be arranged."

24. Since that date there have been five exceptional cases admitted to the Asylum; 1, a female orphan sent to this country by the Bombay Government, who had no settlement in England, and could therefore be maintained at Ealing more cheaply than elsewhere; 2, a Captain of the Indian Marine, from whose retired pay 100*l.* a year is deducted; 3, the orphan son of a Lieutenant Colonel of the Staff Corps, from whose mother's pension 100*l.* a year is deducted, with the understanding that his removal may be required at any time; 4, the widow of a Lieutenant Colonel of the Madras Infantry, from whose pension 100*l.* a year is appropriated; 5, a Lieutenant of the Bengal Staff Corps, whose pension of 4*s.* a day is credited towards his maintenance, while a bond has been taken from his relatives to make up the amount to 100*l.* a year, with the understanding that his removal may be required at any time.

 25. The

25. The number of patients in January 1880, and of those subsequently admitted, is shown in the following Table:—

	1st Class.				2nd Class.			Total.
	Males.		Females.		Males.	Females.		
In the Asylum in January 1880	27		5		64	14		110
Subsequent Admissions.	Officers of Old Local Forces.	Others.	Bengal Military Orphans.	Others.	Soldiers.	Soldiers' Wives.	Others.	
1880	1	—	—	—	—	—	—	
1881	1	—	2	—	—	—	—	
1882	—	—	1	—	—	—	—	
1883	—	2	—	1	—	—	—	
1884	4	—	1	—	—	—	—	
1885	2	—	—	1	—	—	1	
1886	1	2	—	—	—	—	—	
1887	1	—	—	—	—	—	—	
1888	1	1	—	—	—	—	—	
	11	5	4	2	—	—	1	23
Dead	9		1		18	2		
Discharged	6		2		—	—		
	15		3		18	2		38
Remaining in November 1888	28		8		46	13		95

26. The receipts from the first class are as follows:—

	1880	——	1888
Male patients paying 160*l.* a year (60*l.* being for a special attendant)	—		1
116*l.* 18*s.*	1		1
100*l.*	11		11
88*l.*	1		—
73*l.*	3		2
72*l.* 12*s.* 6*d.*	—		1
54*l.* 15*s.*	1		2
45*l.* 12*s.* 6*d.*	2		2
40*l.*	—		1
36*l.* 10*s.*	1		1
Nothing, having no pensions	7		6
Female patients paying 100*l.* a year	1		3
50*l.* „	1		—
45*l.* „	2		—
40*l.* „	1		5
Total receipts from first-class patients, 1,986*l.* 8*s.* from	32	2,372*l.* 15*s.* 6*d.* from	36

Or average of 62*l.* in 1880 and 66*l.* in 1888.

The receipts from the second-class patients were only 47*l.* in 1880, and about the same at present.

27. The net cost of the Asylum has been considerably reduced in the last nine years, as will be seen from the following statement:—

Charges.	1878–79.	1887–88.
	£.	£.
Salaries and wages	1,585	1,509
Provisions	2,950	2,790
Wines and spirits	51	63
Beer	371	371
Tobacco	95	75
Petty works and repairs of buildings	196	260
Renewals and repairs of furniture	293	225
Rates and taxes	133	145
Sundry house articles	164	207
Gas, coals, &c.	307	279
Clothing	488	369
Surgery and dispensary	27	16
Amusements	56	59
Postage and contingencies	83	66
Funeral expenses	10	10
Farm and garden	74	25
£.	6,883	6,469

Receipts.	1878–79.		1887–88.	
	£.	£.	£.	£.
Pay, pensions, &c., of inmates appropriated to their maintenance	1,757	- -	2,525	
Sale of farm produce, &c.	91	- -	91	
		1,848		2,616
Net Charge £.		5,035	- -	3,853

28. In Dr. Christie's Report the cost of maintaining a first-class patient in a private asylum is estimated at 150*l.* per annum, and that of a second-class patient at 75*l.* There are 59 of the second class now at Ealing, for whom, on this estimate, 4,425*l.* would have to be paid, if they were removed elsewhere. Of the 36 patients of the first class, the Secretary of State might require the friends to remove six, leaving 30 to be provided for, whose maintenance would amount to 4,500*l.* Against this total cost of 8,925*l.* may be set the receipts, amounting to 1,880*l.* (after deducting the payments on behalf of the six liable to removal). The net charge would then be 7,045*l.*, which exceeds the net cost of 3,954*l.* in 1887–88 by 3,091*l.* From this may be deducted the interest on the value that could be realised by the sale of the property (to which we are about to refer), say, about 1,000*l.* It follows from these figures that it would not at present be a pecuniary saving to terminate the connection of the Government with the Royal India Lunatic Asylum.

29. As, however, we consider it important that the Asylum should be closed at the earliest possible date, we are of opinion that in future no admissions should be allowed, except in cases where there is a strict obligation on the Secretary of State, as defined in paragraph 48 (above quoted) of the Report of 1880; even though this course should involve some temporary increase of cost. We recommend, further, that inquiry be made as to the financial effect of transferring the patients to other asylums, and that this measure be adopted as soon as it can be done without unreasonable expense.

30. The Committee of 1880 concluded their remarks with the recommendation that inquiry should be made as to the necessity for maintaining so large an extent of ground as 38 acres for the Asylum, and as to the possibility of selling a portion of the land, without depreciating the remainder. At that time the Hounslow and Metropolitan Railway Bill was before Parliament; and the result was, that a piece of ground of nearly one acre in extent was compulsorily acquired by the railway company, who in 1881–82 paid 1,765*l.* to the Secretary of State in Council for it. The capital outlay was thus reduced from 41,691*l.* to 39,926*l.* The value of the property may perhaps be reckoned at about 30,000*l.*

31. The railway has divided the land into two portions; and it seems desirable to sell, at any rate, that part which is on the south of the line, estimated to be about 9¾ acres in extent, as soon as a favourable opportunity can be found.

32. *Maintenance of Lunatics elsewhere than in the Ealing Asylum.*—The charge for maintaining lunatics in other asylums has been as follows:—

	1878-79.	1887-88.
	£.	£.
Payments - - - - - - - - -	325	379
Receipts - - - - - - - - -	65	148
£.	260	231

The charge in 1878-79 was exceptionally low, owing to the postponement of certain payments to the following year. The payments in 1887–88 comprised 340*l.* (of which 128*l.* was recovered) for the maintenance of four patients at Broadmoor, and five (of whom one has since died) in the West Ham Union, Hanwell, Colney Hatch, and Banstead Asylums, 32*l.* for a gratuity to the captain of a vessel while in charge of a lunatic, and 7*l.* paid as interest on the balance of pay due to a conductor who had become insane. A sum of 20*l.* paid for the conveyance of a lunatic to England in the previous year was recovered in 1887-88, and is included in the receipts. As the four patients at Broadmoor are criminal lunatics, their maintenance is imposed on the Government of India by Act 14 & 15 Vict. c. 81, s. 3; but the cost of two is recovered from their pension and annuity. In 1866 orders were given that, under no circumstances, were insane natives of India to be sent to England, and that European lunatics should only be sent when their transfer to Europe was likely to promote their recovery, or when there was reason to believe that they had relations able and willing to bear the cost of their maintenance. There are only four cases (besides those at Broadmoor) of which the cost is now borne by the Secretary of State.

Despatch to India, 8th February 1886, No. 15 (Public).

33. We now come to the political charges.

34. *Mission to the Court of Persia.*—Under an arrangement made in 1835 the East India Company agreed to contribute 12,000*l.* a year towards the maintenance of the Mission to the Court of Persia. When, in 1858, it was placed under the Government of India, the Imperial Government agreed to contribute 5,000*l.* towards the cost of that year; and on the Mission being, in 1859, re-transferred to the Foreign Office, they declined to consent to any revision of the payment. Hence it became recognised that the two Governments should bear the expense in the proportion of 5 to 12, subject to the condition that 12,000*l.* was the maximum for which India was liable.

See Fifth Report of Committee on Home Charges in 1880.

35. In 1871 it was brought to the notice of a Select Committee of the House of Commons on the Diplomatic and Consular Services that India was paying 12,000*l.* out of an average total of 15,122*l.* a year, and they recommended that the charge on Indian revenues should be diminished. In 1877, and again in 1879, the Secretary of State in Council demurred to a continuance of the rate of 12,000*l.* a year, and in 1880 it was agreed that the payment should be 10,000*l.* per annum for three years, an arrangement which has been twice renewed for similar periods. The present agreement will expire on the 31st of March 1889, and the terms of renewal are now under consideration in the Political Department.

Despatches to India, 21st October 1880 and 4th October 1883, Nos 91 and 92 (Political), and Minute of Council, 1st December 1885 (Political).

36. *Diplomatic and Consular Establishments in China.*—In 1878-79 the amount to be paid by India in respect of the Diplomatic and Consular Establishments in China was under discussion, and the amount of 15,000*l.*, at which the annual contribution was eventually fixed, was not paid on account of that year till 1880-81; the Government of India had claimed that it should "be limited to a fixed sum of 10,000*l.* per annum;" but the Treasury refused to admit so great a reduction of the amount payable under the former system, by which India paid one-third of the net cost, the total expenditure on the China services having then risen to upwards of 50,000*l.* a year, exclusive of building

Despatch to India, 20th January 1881, No. 32 (Financial).

building charges and non-effective services. The Marquis of Hartington accordingly agreed to the payment being taken at 15,000*l.* a year for the seven years ending on the 31st of March 1883; and this has been twice renewed for periods of three and four years respectively.

Despatches to India, 22nd March 1883 and 27th May 1886, Nos. 93 and 142 (Financial).

37. On the last occasion the Treasury, on their side, stipulated that the amount of the contribution should be reconsidered at the end of the term; and the Government of India also asked to have an opportunity of expressing their opinion on the subject before the term arrived for a new settlement, in reply to which request they were informed that any representations which they might make would receive careful consideration.

Letter from Treasury, 4th May 1886, F. 1744.
Letter from India, 16th July 1886, No. 213 (Financial).
Despatch to India, 23rd September 1886, No. 276 (Financial).

38. The former Committee on the Home Charges, in their Report dated the 16th of March 1880, when the amount of payment was under discussion, expressed a decided opinion that "no payment at a rate exceeding 10,000*l.* a year should be made until some "agreement is come to between the parties;" and they drew the Secretary of State's special attention to the following points:—

"(1.) The agreement of 1834, as modified in 1836, was, that India should bear one-third of the expense of an establishment not believed to be likely to increase, but of which the charges were definitely fixed, at first at 22,900*l.*, but afterwards at 11,600*l.*, to which it was understood that the charge was to be limited. It is, therefore, unreasonable to say that this pledge has bound the successors of the East India Company to pay a third of the cost, whatever it may be, for ever.

"(2.) The Secretary of State for India protested against the increasing charge on India when, in 1860, it had risen to an average of 9,754*l.*, and claimed that the payment should be fixed. He at first said that he was only prepared to agree to pay 4,000*l.* a year, but in 1862, when the counter-claim in regard to Aden was rejected, he declined to sanction any payment for China.

"(3.) Notwithstanding this protest, and the similar one made in 1874, the claims for the Indian share have steadily risen in amount to an average exceeding 20,000*l.* per annum.

"(4.) The original agreement was not based on the interest of the Government of India in the opium revenue, but on the extent to which the people of India were concerned in the trade with China. It does not, however, appear to have been assumed that the measure of the interests of the two countries was to be found in their respective shares of the total imports and exports. Relatively the trade of England with China has developed to a greater extent than that of India, and it cannot be argued that the Indian trade is that of the natives of India alone, and that the United Kingdom has no interest in protecting the trade of British merchants, because the latter direct their operations from India. Moreover, even as regards the trade with India, it is rather the interests of the carrying trade, of which a large portion is British, than those of the Indian producer, for whose protection the British consular authorities are required.

"(5.) It is no part of the duty of this Office to suggest that the Colonies ought to bear any share of the expense incurred in China; but, if the British Government does not think it necessary to make a demand on them, that is no reason why they should increase the charge falling upon India. Under the present arrangement, if a great trade were to be developed between Australia or the Straits Settlements and China, in rivalry with and in detriment to the Indian trade, and if, in consequence, more consuls had to be maintained at new ports, the people of India would have to pay for one-third of the extra cost, while the Colonies would contribute nothing.

"(6.) While we do not think that the existing circumstances of the trade would justify any demand on India if the question had now to be determined for the first time, yet, looking to the past history, and to the fact that the maintenance of British consuls in China is undoubtedly of use for the protection of the opium revenue of India, we admit that it is not unreasonable that she should now pay a larger amount than was settled in 1836. We think, however, that an increase from 4,000*l.* to 10,000*l.* per annum is a contribution more than ample to meet the justice of the case."

39. We concur in the views of the former Committee, and consider that no time should be lost in obtaining the opinion of the Government of India on the subject.

40. *Secret Service Money.*—In 1859 it was resolved that a sum of 2,000*l.* should be placed at the disposal of the Secretary of State for Secret Service, he undertaking to make, on relinquishing his office, such a declaration as is made by any other Secretary of State in regard to the disbursement of the money. No further amount was placed at the Secretary of State's disposal for such purpose till 1871–72, when another sum of 2,000*l.* was authorised. Since that date 1,000*l.* was granted in each of the years 1874–75, 1875–76, 1877–78, 1880–81, and 1882–83, 5,000*l.* in 1885–86, and 1,000*l.* in 1887–88.

41. It has been recently proposed by the Treasury that Ministers who are responsible for the expenditure of Secret Service money shall be required to give a certificate in the following form :—

Report from the Committee of Public Accounts, 1st August 1888, paragraph 15.

"I hereby certify that the amount actually expended "by me, or under my direction, for Secret Service, in the year ended 31st March 188 , "was *l.*; and that the balance in my hands on the said 31st March was *l.*; "and I further solemnly declare that the interests of the public service required that the "above payments should be made out of the Secret Service Fund, and that they were "properly so made." We are of opinion that the Secretary of State for India should adopt the form which may be finally accepted in regard to other Ministers.

42. *Afghan Boundary Commission.*—The payments in England in connection with the Afghan Boundary Commission amounted to 3,062*l.* in 1884–85, 1,616*l.* in 1885–86, 707*l.* in 1886–87, 3,136*l.* in 1887–88, and 715*l.* in 1888–89. The payments in 1887–88 consisted of,—

Despatch to India, 24th March 1887, No. 19 (Political).

	£.
Deputation and subsistence allowances to Sir J. West Ridgeway and his staff, while detained on duty in Europe - -	2,140
Travelling expenses to and from St. Petersburg of ditto, ditto	403
Outfit allowance of the Russian interpreter - - - -	40
Pay and outfit allowance of Major Peacocke and Captain Yate, on proceeding to complete the demarcation of the rectified Afghan frontier - - - - - - - -	425
Instruments for ditto - - - - - - - -	78
Passage to Calcutta of Mr. Clarke, in charge of the records of the Commission - - - - - - - -	50
	£. 3,136

The special duty of Sir J. West Ridgeway and his staff ceased on the 23rd of September 1887, but advances of pay have been subsequently made to Major Peacocke and Captain Yate from the Home Treasury, while they are employed in Afghanistan.

Despatch to India, 27th October 1887, No. 84 (Political).

43. *Jeddah Consulate.*—In consequence of the constant complaints made against the Consul at Jeddah, it was, at the instance of this Office, determined that he should be not connected with trade; and, in view of the number of pilgrims from India, it was agreed that half of the salary of 700*l.*, and of an allowance of 300*l.* for office expenses, should be borne by Indian revenues, it being understood that credit would be given to India for one-half of the fees received at the Consulate. Owing to the trouble involved in the plan of paying a moiety of the *net* charge, it was, at the suggestion of this Office, determined in 1884 to give for three years an annual amount of 475*l.* (based on the average net cost of the previous three years); and in 1887 the payment was, on the same principle, fixed at 500*l.* for the three years ending on the 31st of March 1889. We see no objection to a triennial revision of the charge on this principle.

Despatch to India, 31st July 1878, No. 67, (Political).

Despatch to India, 21st April 1887, No. 26, Political).

44. The miscellaneous charges of a political character in 1887–88 included 640*l.* in connection with Her Majesty's Jubilee, of which 434*l.* was the cost of entertaining the special Envoy from Persia, and the remainder was chiefly for the travelling expenses in this country of the Native Princes and their suites, and the officers in attendance on them.

An

An expenditure of 131*l.* was also incurred in the employment of Brigadier-General Sir William Lockhart and Colonel Woodthorpe, in preparing an account of their travels with the Gilgit Mission.

45. *Literary Grant.*—Under the head of Scientific and other Minor Departments, the first charge is one of 3,369*l.* for objects of a literary, scientific, or antiquarian character. In 1877 it was deemed advisable to lay down regulations as to the principles on which additions should be made to the India Office Library, and the patronage of Government be extended to literature and science; and among the rules it was ordered that all departmental propositions should be referred to the Library Committee, who should consider any special expenditure not provided for in the Indian Estimates, and that such expenditure should never exceed 3,500*l.* in any one year.

Despatch to India, 12th July 1877, No. 72 (Public).

46. More recently, on the 25th of January 1887, the rules were formulated with greater precision; and it was determined that "the "Literary Grant should be fixed at 3,500*l.* per annum, "which sum shall include all expenditure connected "with the Library of this Office (exclusive of the salaries and allowances of the Librarian "and his permanent and temporary staff), and all expenditure on the purchase, "publication, patronage, binding, and repair, of all books, maps, pictures, publications, "and works of art of every kind, incurred under the sanction of the Secretary of State "in Council, with the exception of such as, for special reasons, the Library Committee "may recommend should be excluded from this grant, and exclusive of any deputation "allowances or salaries of officers from India engaged on literary work in this country. "If the appropriations chargeable to this grant in any one financial year fall short of the "sum of 3,500*l.* in all, the grant for the following year shall not on that account be "increased." . . . . . "Expenditure incurred on behalf of, or at the request of, "the Governments of India, Madras, or Bombay shall not be chargeable to the Literary "Grant."

Minute of Council, 25th January 1877, (R. and L. 75).

47. The expenditure charged against the Grant has been as follows:—

	£.		£.
1877–78 - -	1,076	1883–84 - -	2,568
1878–79 - -	1,088	1884–85 - -	1,685
1879–80 - -	3,195	1885–86 - -	2,266
1880–81 - -	2,422	1886–87 - -	3,492
1881–82 - -	3,262	1887–88 - -	3,369
1882–83 - -	3,514		

48. The amount spent in 1887-88 may be thus divided:—

	£.
Encouragement of the publication of Oriental works, translations, and dictionaries - - - - - - - -	1,604
Purchase of books for the Library, binding, &c. - - -	482
English works on Indian subjects, maps, and photographs -	779
Subscriptions to the Indian Institute and Royal Asiatic Society	410
Portraits - - - - - - - - - - - -	94
	£3,369

49. It appears to us that the sum of 3,000*l.* is as much as should now be granted for the purpose in any one year. This reduction will be the more easy to effect if the reports of the Archæological survey are in future produced in India, as has been recently suggested to the Government of India.

Despatch to India, 16th August 1888, No. 49 (Public).

50. "*Imperial Gazetteer of India.*"—In the preparation of a new edition of the "Imperial Gazetteer of India," 1,189*l.* was spent in 1887–88, as compared with 2,999*l.* on a similar work in 1878–79. The total amount spent on the revised edition has been,—

	£.
For editorial work - - - - - - - - - -	398
„ printing - - - - - - - - - -	3,725
„ binding - - - - - - - - - -	1,882
The work is completed.	£. 6,005

51. *Archæological Survey.*—A sum of 358*l.* was paid on account of the deputation allowance of Dr. Burgess, the Archæological Surveyor of India, and of his return passage to India and contingent expenses. As long ago as 1874, when Dr. Burgess was in charge of the Archæological Survey in Western India, the Government of Bombay determined that he should be allowed to come to this country every year, with a reduced salary, on the ground that his work could be more economically performed in this manner than by his remaining in India; and this plan appears to have been continued in operation ever since. The pay of Dr. Burgess is now 1,500 rupees a month when in India, and 80*l.* when on deputation in England. In the report of the Finance Committee in India in 1886 it was pointed out that this admitted of his drawing in England considerably more than two-thirds of his Indian rate of pay; and that an arrangement was objectionable which removed the officer for half the year from the direct supervision of the department over which he was placed. Concurring in this opinion, we recommend that the Government of India be directed to reconsider the subject, especially as, when the Archæological reports are no longer produced in this country, the annual visits of the Director General to England appear to be unnecessary.

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52. *India Museum Collection at Kew.*—A payment of 535*l.* was made in 1887–88 for the contingent expenses of the India Museum Collection at Kew. Of this, 200*l.* was for the salary paid (in addition to a pension of 200*l.*) to Dr. Cooke, who was formerly employed in the India Museum, and whose retention at Kew, sanctioned for five years at the time of the transfer of the collection from this office, has been renewed for a second period of five years, which will expire at the end of 1889; 135*l.* was the charge for an Assistant in the Herbarium, who was appointed in 1883 on a salary of 100*l.*, rising to 160*l.*, his duty being to devote himself exclusively to Indian botany, and in particular to the service of the principal Indian Herbariums; and 200*l.* was the maximum amount authorised for minor disbursements in connection with the Indian collection.

Letter to Board of Works, 16th August 1879, No. 4946.

Letters to Royal Gardens at Kew, 5th September and 3rd October 1884.

Despatch to India, 6th September 1883, No. 160 (S. & C.).

Letter to Board of Works, 16th August 1879.

53. *Tide Tables for Indian Ports.*—A sum of 539*l.* was paid to Mr. Roberts for the preparation of tide tables for Indian ports for 1888, and 295*l.* was also paid for printing and binding the work. In 1878 measures were taken, at the request of the Government of India, for the construction of a machine for the calculation of tides; on its completion it was determined that the machine should be retained in England, and the tides be calculated by Mr. Roberts in this country. The following amounts have been paid:—

Despatch to India, 9th May 1878, No. 21 (Geographical).

Despatch to India, 4th September 1879, No. 44 (Geographical).

	£.		£.
1880–81 - - -	672	1884–85 - - -	589
1881–82 - - -	480	1885–86 - - -	719
1882–83 - - -	627	1886–87 - - -	784
1883–84 - - -	721	1887–88 - - -	834

Of the expenditure in the last year, 539*l.* was paid to Mr. Roberts, and 295*l.* for printing and binding. The increase is due to the larger number of ports for which the calculations are made, the number being 15 for 1882 and 28 for 1889; and, in view of this fact, we think that the rate of the remuneration should be reconsidered. The tables are sold in India, and a sum of 26*l.* is repaid by the Ceylon Government; we assume, therefore, that a considerable portion of this expenditure is recovered.

54. *Remuneration of Officers specially employed, and Miscellaneous Expenditure.*—Under the head of Remuneration to Officers specially employed, and Miscellaneous Expenditure debitable to minor departments, the payments were 2,795*l.* in 1878–79 and 1,385*l.* in 1887–88. Of the latter, 690*l.* was for Mr. Barrington Brown's mission, and 21*l.* for Mr. Ball's report, in connection with the ruby mines in Burma. A payment of 150*l.* was made for the salary of an interpreter at the Consulate at Cayenne, in connection with the emigration thither from India; it has been arranged that this shall be made by a direct remittance from India in future. The reimbursement of the fees paid by a student at the Royal Agricultural College, on his obtaining a diploma at

Despatches to India, 20th October and 8th December 1887, Nos. 80 and 100 (Revenue).

Despatch to India, 20th May 1886, No. 40 (Public).

Despatch to India, 19th February 1885, No. 21 (Revenue).

at the end of his course of instruction, cost 178*l.*; 76*l.* was, at the request of the Government of India, paid to Mr. Lydekker, formerly belonging to the Geological Survey, as the balance due on account of work undertaken by him since his retirement from the service; 140*l.* was for the passage to India of two persons on first appointment; 75*l.* represents the expense of printing and binding 500 copies of a report on specimens of Indian fibre shown at the Colonial and Indian Exhibition; 33*l.* was for the moiety of the cost of conducting an analysis of Oriental alloys; and 22*l.* was paid for the opinion of experts on the value of linseed oil, petroleum, and manganese ore, of which specimens were received from India.

Letter from India, 15th February 1887, No. 39 (Financial).

Despatch to India, 10th March 1887, No. 38 (S. & C.).

Letter to Science and Art Department, 12th May 1887.

55. The territorial and political pensions paid in this country consist of the stipend of Maharajah Duleep Singh, and the allowances of the Bengal Nizamut Family.

56. *Maharajah Duleep Singh.*—The stipend of the Maharajah Duleep Singh is 25,000*l.* a year, to which has to be added 1,729*l.* on account of the moiety of the premiums upon insurances on the life of his Highness to the value of 100,000*l.*, which the Secretary of State in Council undertook to bear from Indian revenues. According to the estimate for 1888–89, this amount will be disposed of in the following manner:—

Despatch to India, 30th November 1876, No. 196 (Political).

	£.
Allowance to the two eldest sons (2,500*l.*, of which 500*l.* is temporarily withheld in repayment of an advance) - -	2,000
Ditto to the younger children - - - - - -	3,000
Ditto to the trustees, for contingencies - - - - -	1,000
Ditto to the executive guardians - - - - - -	800
Annuities charged on the stipend - - - - - -	1,140
	7,940
Premiums on insurance of the Maharajah's life - - -	3,304
Interest on advances of 138,000*l.* - - - - - -	5,664
	16,908
Balance undrawn - - - - - - - -	9,821
	£. 26,729

57. The payments in 1887–88 were in several respects different, as a revision of the allowances was made in consequence of the death of the Maharani on the 10th of September 1887. A special advance of 1,500*l.* was made to the eldest son, which is to be repaid by instalments in the course of three years; and a payment of 600*l.* was sanctioned on account of the outfit procured by the Maharani for a visit to India in 1886.

Despatch to India, 16th February 1888, No. 9 (Political).

Despatch to India, 13th October 1887, No. 73 (Political).

58. *Bengal Nizamut Family.*—The payments to the Bengal Nizamut Family amounted in 1887–88 to 900*l.* Under an arrangement made in August 1885, annuities of 100*l.* each were granted to four sons of the late Nawab Nazim till they attain the age of 21, and of 300*l.* for life to the mother of the three born in India. A further payment of 200*l.* is made to the wife of Nawab Syed Ahmed Ali, which is recovered from his stipend in India.

Despatch to India, 7th January 1886, No. 1 (Political).

Despatch to India, 9th March 1871, No 35 (Political).

59. We have no remark to make on these pensions.

60. Under the head of Miscellaneous the following charges occur:—

	1878–79.	1887–88.
	£.	£.
Cost of Insignia of the Orders of the "Star of India," the "Crown of India," and the "Indian Empire"	4,138	4,300
Composition in lieu of stamp duty on India Bonds and Debentures	425	188
Sundries	13	5

	£.
* 1879–80	1,194
1880–81	81
1881–82	165
1882–83	189
1883–84	1,209
1884–85	257
1885–86	184
1886–87	166
	£. 3,445

61. *Insignia of Indian Orders.*—The expenditure on the Insignia of the Indian Orders was exceptional in both of the years under comparison, those of the Indian Empire and the Crown of India having been instituted in 1878, and the former having been enlarged in 1887. In the eight years intervening, the expenditure has averaged about 430*l.**

62. In 1887–88 the expenditure was thus divided:—

	£.	£.
Star of India:		
Insignia for his Highness Maharajah Holkar	805	
6 C.S.I. Badges	303	
		1,108
Indian Empire:		
10 G.C.I.E. complete Insignia	1,077	
32 K.C.I.E. Badges	1,342	
43 C.I.E. Badges	452	
Special Star for Her Majesty the Queen	14	
Insignia for his Highness the Rao of Kutch	44	
Printing Statutes of the Order	23	
Stamp Duty on Letters Patent	20	
		2,972
Crown of India:		
4 Badges		220
	£.	4,300

63. The scale of charges has been lately reduced, and a new agreement made with Messrs. Garrard, the cost of the decorations being lower by from 9 to 26 per cent., except in the case of the C.I.E. badge, which is increased by 15*s*. The former and the present scale are as follows:—

Minute of Council, 19th December 1887.

	Former Price.	Present Price.
	£. s. d.	£. s. d.
Star of India:		
G.C.S.I.	895 – –	660 – –
K.C.S.I.	110 – –	84 – –
C.S.I.	57 – –	48 10 –
Indian Empire:		
G.C.I.E.	107 14 –	94 14 –
K.C.I.E.	41 19 –	37 19 –
C.I.E.	10 10 –	11 5 –
Crown of India:		
C.I.	55 – –	50 – –

64. *Composition*

64.— *Composition in lieu of Stamp Duty on Bonds and Debentures.*—Authority was given to the Treasury, by an Act of 1835, to make a composition, by means of an annual sum, for any term not exceeding five years, in lieu of the stamp duties on Indian Bonds; and, in the several Loan Acts empowering the Secretary of State in Council to raise money in England a clause is inserted making that provision applicable to his bonds and debentures. Up to 1884 payment was made at the beginning of each half-year, at the rate of 25*l.* per annum for each million, or part of a million, on the highest amount in circulation during the preceding six months. In that year the Treasury proposed to raise the rate to 50*l.*, on the ground of the insufficiency of the then existing amount, as compared with that chargeable on Foreign and Colonial bonds. The justice of this comparison was disputed by the India Office, who, after a good deal of correspondence, proposed as a compromise, a payment of 37*l.* 10*s.* per million or part of a million, the bonds issued as security for temporary advances from the Bank of England being exempted from stamp duty in any form; and to this the Treasury agreed, provided that, in the case of temporary loans, repayment were made within six months. The amount of the debentures outstanding, in respect of which payment was made in 1887–88, was 5,000,000*l.*, as compared with between 6,000,000*l.* and 7,000,000*l.* of bonds, and over 10,000,000*l.* of debentures, in 1879–80.

5 & 6 Will. IV., c. 64, s. 4.

Letter from the Treasury, 19th June 1884, F. 2519.

Letter to the Treasury, 31st July 1884.

Ditto, 21st July 1885, F. 2786.

Letter from the Treasury, 8th August 1885, F. 3021.

65. *Hylord's Gift.*—The sum of 5*l.* under the head of Sundries represents two annual payments, together amounting to 4*l.* 13*s.* 4*d.*, made to the rector and parish of St. Olave's, in consequence of an indemnity given by the East India Company to the East and West India Dock Company, against an old claim that existed, under the name of "Hylord's Gift," upon a piece of land sold to the latter Company.

66. Under the head of Buildings and Roads there are certain minor charges to which we may here refer.

67. *Passage of Assistant Engineers.*—An expenditure of 700*l.* was incurred in 1887-88, as compared with 2,314*l.* in 1888–89, in providing passages for Assistant Engineers on their first appointment to the Public Works Department. This is in accordance with the general rule to which we have alluded in the 9th paragraph of our Second Report.

68. *Practical Training of Native Engineers.*—In 1882 it was determined to allow the Government of India to send to this country annually two Native Assistant Engineers, on full pay, to be trained in England in the same manner as passed students of the Royal Indian Engineering College, and to visit important works in progress. The Government also agreed to pay the usual engineering fees on their account. The first experiment was not very successful; but the Government of India was desirous of giving it a further trial. The reports obtained from the Local Governments as to the results were, however, by no means encouraging; and the Secretary of State has declined to sanction a continuance of the practice as a general rule, while intimating his readiness to consider favourably any cases of a very special character which may be recommended in the public interests. In such instances the officers are to be persons defined by statute as natives of India, who are to receive in England two-thirds of the rate of their Indian pay, and the assistance from the Government is to be restricted to a grant of 1,000 rupees in each case, towards the cost of the passages. The charge in this country in 1887–88 was 1,505*l.* for the pay of four officers, 21*l.* for their travelling expenses, and 50*l.* for the return passage of one, making a total of 1,576*l.*

Despatch to India, 28th September 1882, No. 53 (Public Works).

Despatch to India, 21st June 1883, No. 36, (Public Works).

Despatches to India, 15th May and 6th November 1884, Nos. 27 and 70 (Public Works, and 24th March 1887, No. 13 (Public Works).

Despatch to India, 8th December 1887, No. 69 (Public Works).

69. *Miscellaneous Public Works Expenditure.*— An exceptional charge of 250*l.* was incurred in 1887–88 for an advance made to Mr. Mannaberg, a mining engineer, who was deputed to India to report on the Barrakur Ironworks, with a view to their sale to a company. The deputation of an officer to attend the Railway Conference at Milan cost 155*l.*; the expenses of officers visiting works while on leave of absence amounted to 68*l.*; the

the passage and travelling expenses of an overman at the Dandot Colliery, and an advance of pay to him, amounted to 51*l.*; and 30*l.* was paid for the passage of an electrical engineer required for the Viceregal Lodge at Simla.

We have, &c.,
J. A. Godley.
B. W. Currie.
R. Strachey.
R. Hardie.
J. B. Peile.
A. C. Lyall.

EIGHTH REPORT of the Special Committee on Home Charges, 11th January 1889.

My Lord,

IN our investigation into the Stores Department, the first question which presented itself was the consideration whether it was desirable to maintain the system of purchasing, through an agency in this country, the stores of European manufacture which are required by the several Governments and local authorities in India. To some extent this is covered by our First Report, in which, assuming that there is a Stores Department in England, we expressed the opinion "that the purchase in India "of European stores is apt to lead, under the present system, to waste and extra-"vagance (see Report of Indian Finance Committee, Vol. II., p. 281); and that no "real economy is effected by buying in India European goods which would otherwise "have to be procured through the Stores Department in England, inasmuch as the "merchant who sells European goods to the Government in India, besides taking his "profit, must necessarily protect himself, by the price which he charges, against all "possible charges incidental to the voyage to India, and against all risk of loss by "exchange."

2. We have now made a much more detailed examination into the organisation of the Stores Department, and have weighed the arguments to be adduced for its maintenance or its abolition. The latter course would to a certain extent reduce the Home Charges, by throwing on the local authorities in India the duty of meeting in that country the cost of the stores supplied, instead of meeting the Secretary of State's bills drawn for purchase in England; but the advantage to be gained thereby would be rather apparent than real, and would be much more than counterbalanced by the manifest disadvantages which it would entail.

3. In the first place, as was shown in the Report of the Indian Finance Committee above quoted, if European stores were purchased in India, an addition of possibly as much as 20 per cent., and certainly of very considerable magnitude, would be made to their cost. Further, we feel satisfied, as regards articles specially ordered from England through local firms, that, if they were sent out without previous inspection, either their rejection on arrival would give rise to grave discontent and constant complaints as to the fairness of such rejection, or, in order to avoid the delay and difficulty attendant on that course, the indenting officers would accept articles of an inferior quality, and the service would consequently suffer. The risk of such rejection, and the uncertainty attending it, would, moreover, lead the contractors to protect themselves by charging a higher price. Again, a large portion of the stores is required for military purposes, and can only be obtained from the War Office; it would, consequently, be always necessary to maintain an agency for the correspondence with that Department, for the protection of the interests of India, and for the due shipment of the articles to their several destinations.

4. We consider, therefore, that it is necessary to maintain an organisation in this country, for the purchase, inspection, and shipment of stores of European manufacture needed by the various departments in India, and more especially for the supply of railway materials, which form so important a part of the charge under this head.

5. The next point for determination is whether the existing system of purchase is the best. In some instances a public advertisement is issued inviting tenders, and the lowest is accepted, subject to the approval of the Chairman of the Stores Committee, unless there is special reason against it, in which case the acceptance of the higher tender must be approved also by the Under Secretary of State, and the recommendation must be confirmed by the Secretary of State in Council; if a tender be made by a foreign firm, it must be approved by the Secretary of State before it is accepted.

6. A second

6. A second course is to invite a number of selected firms to tender; and, as the department in such cases only invite tenders from those as to whose character they are satisfied, the rule is to accept the lowest unless it is coupled with conditions which justify its being set aside. If the value of the stores exceeds 2,000*l.*, and not more than four tenders have been invited, the previous approval of the Secretary of State is required for the acceptance of the tender.

7. Similar conditions apply to the cases where only a single tender is invited. In very rare cases purchases are made through a broker.

8. This system of purchase was recommended by the Select Committee of the House of Commons on the Purchasing Departments in 1874; and we are of opinion that it is advantageous to the Government of India, and in accordance with the wishes of Parliament and the reasonable expectations of the public.

9. The next question to be considered is the method of inspection, and the cost of the agency for the purpose. The necessity for a very strict and thorough inspection, involving a large staff of inspectors, is an immediate consequence of the system of purchase by public tender. The articles more specially connected with the construction and maintenance of the railways (including permanent way, bridges, rolling stock, &c.), are supplied under the supervision of the Consulting Engineer, who is charged with the preparation of designs for large portions of the work. His salary is 1,200*l.* a year, and the expenses of his inspecting staff are paid on bills periodically submitted for work done. Including his salary, the inspecting expenses, and the cost of analyses, drawings, advertisements, &c., these charges amounted in 1887–88 to 12,113*l.*, the cost of stores inspected being 910,906*l.*, so that the charge for inspection was 1·330 per cent.

10. Excluding stamps and malt liquor, for which special arrangements are made, the stores of all other descriptions obtained from contractors, the cost of which, in 1887–88, was 635,136*l.*, as shown in the margin,* were inspected either at the depôt or on the contractors' premises, by the staff of the Stores Department. In one or two cases it is possible, with some approach to accuracy, to determine the cost of the inspection, as follows;—

	£.	£.
* Miscellaneous railway stores		56,179
All other stores obtained from contractors		697,012
		753,191
Deduct,—	£.	
Stamps	104,591	
Malt liquor	13,464	
Not inspected by Store Department		118,055
	£.	635,136

Articles.	Cost.	Inspection.	Percentage.
	£.	£.	
Cloth	53,227	510	·958
Stationery	68,270	360	·527

For the greater part, however, it is impracticable to allocate the salaries of the examiners and supervisors to special articles; and we can, therefore, only state the general results.

11. The total amount paid in 1887–88 for the purchase of stores sent to India was 2,077,770*l.*, to which must be added 193,480*l.* for freight, and 56,728*l.* for arms and clothing taken by troops, making a total cost of 2,327,978*l.*

12. In estimating the cost of the Stores Department, it is necessary to allow for interest on the capital outlay on the buildings, and for depreciation on account of the terminable character of the ground leases. On the main building the outlay, including work done between 1880 and 1882 to give greater security against fire, is 64,007*l.*, on which interest at 3½ per cent. is 2,240*l.* The lease was for 99 years, and 77*l.* must be allowed to replace the capital outlay within that time. The cost of purchasing the adjoining premises and machinery in 1873, and the additional expenditure thereon, amounted to about 15,700*l.*, on which the annual interest is 549*l.*; to which must be added 320*l.* to replace the principal sum in 29 years, the length of the lease. The total annual charge for interest and depreciation is, therefore, 3,186*l.*, and the entire cost of the Stores Department in 1887–88 may be stated as follows:—

	£.	£.
Salaries of Staff { India Office - -	12,836 }	
Salaries of Staff { Depôt - - -	14,176 } - - -	27,012
Wages - - - - - - - - - -		11,169
Rent, repairs, fuel, police, travelling expenses, and other contingencies - - - - - - - - -		10,089
Stamp branch - - - - - - - -		3,877
Professional inspectors, and miscellaneous charges - -		5,796
Railway stores: consulting engineer and staff, &c. - -		12,113
Interest on capital outlay, and depreciation - - -		3,186
		£. 73,242

This is equal to a charge of 3·15 per cent. on the prices now paid, and would be considerably less if the same quantity of articles were being supplied at the prices prevailing ten years ago. As a matter of fact, the reduction of prices has been such as to prevent a comparison of the figures for 1878-79 and 1887-88 respectively from giving any adequate indication of the extent to which the quantity of stores supplied, and the consequent work of the Department, have been increased.

13. It is, however, necessary to point out that the total cost of the stores includes the value of those supplied through the War Office, Admiralty, Inland Revenue, and Stationery Office, on which special rates are paid for inspection and other charges. If the payments for inspection of all kinds be deducted, and the remainder of the charges be distributed over the whole of the stores, both those obtained directly by the Stores Department, and also those obtained through other public offices, but entailing much correspondence and clerical labour in this office, the cost, excluding inspection, was 45,874*l.*, or 1·971 per cent. Adding this to the percentages for inspection given above, we obtain the following figures as the cost of supply for certain articles:—

Railway materials - - - -	1·330+1·971=3·301 per cent.
Cloth - - - - - -	·958+1·971=2·929 „
Stationery - - - - -	·527+1·971=2·498 „

14. This percentage of cost is, in our opinion, moderate, and in most cases compares favourably with the rates charged by other Departments, namely:—

War Office, for clothing (including inspection, clerical labour, packing, and issue, but not packing material) - - - - - - - -	3·00 per cent.
War Office, Ordnance (5 per cent., less ¼ per cent.) -	4·7375 „
Admiralty, stores - - - - - - -	10·00 „
„ victualling - - - - - - -	2·50 „
Stationery Office, publications - - - - -	5·00 „
Inland Revenue, malt liquor - - - - -	2·911 „
„ „ stamps - - - - - - -	3·706 „

15. That the examination of stores at the Depôt is performed thoroughly, and is necessary, is proved, in our opinion, by the frequent rejection of articles inspected, as well as by the comparative rarity of complaint by contractors on the one hand as to those rejected, and by officers in India on the other hand as to the character of those supplied. It may, we think, be accepted that the cost of inspection is fully recouped by the lower prices paid for the articles under the existing system of purchase.

16. With reference to the rates charged by other Departments of the Government, we may observe that the manner in which the War Office charges shall in future be calculated is at present under the consideration of the two Offices, and it is unnecessary for us to say anything further. The rates for the Admiralty were determined in 1875, on the understanding that, when work was done specifically for the Government of India or the troopships, no percentage was to be added to the cost prices, and that corresponding rates were to be charged in India when stores and labour were supplied to Her Majesty's ships; we see no need to disturb this arrangement.

Despatch to India, 14th October 1875, No. 517 (Financial),

17. The Stationery Office charge 5 per cent. on their publications, to which arrangement there appears no objection; a very considerable economy, estimated at 2,680*l.* a year, was effected in 1881, by the provision of the stationery required for India being undertaken directly by the Stores Department.

18. The

18. The arrangement for the examination of malt liquor by the Inland Revenue Department was effected in 1879, and was estimated to produce an annual saving of 1,386*l.* At that time the quantity of malt liquor supplied from England was considerable, and for four years the average charge was only about a half per cent. on the cost. Since 1883-84, however, there has been a remarkable reduction, to the extent of nearly three-fourths, in the quantity sent to India, owing to the development of breweries in that country, but the average payment for inspection has been reduced by only one-fifth, and the result is that the percentage has risen to nearly 1½ per cent. on the average of the last four years, and to nearly 2 per cent. in the last two years. An application was made about two years ago to the Inland Revenue Department to reduce the charge; but they were unable to do so. We are of opinion that another endeavour should be made to place the arrangement on a more satisfactory financial footing, unless, indeed, the whole supply can be obtained in India.

	Cost of Malt Liquor.	Inspection.	Per-centage.
	£.	£.	
1880–81 - -	92,704	362	·390
1881–82 - -	78,523	405	·516
1882–83 - -	91,242	457	·501
1883–84 - -	105,360	479	·455
Average -	91,957	426	·463
1884–85 - -	40,709	487	1·196
1885–86 - -	25,837	337	1·304
1886–87 - -	14,156	293	2·070
1887–88 - -	13,464	239	1·775
Average -	23,541	339	1·440

19. The payment for Stamps was settled in 1886, when the management of the supplies was transferred to the Inland Revenue Department, with a saving of 867*l.* in the salaries paid annually, from which must be temporarily deducted pensions amounting to 417*l.* We have no remarks to make on this branch of the subject.

20. We have carefully considered the strength of the staff employed at the India Store Depôt, and are of opinion that the services of a Superintendent and Assistant Superintendent are necessary, and that there is no reduction in numbers or salaries which we can at present recommend, other than those now under the consideration of the Secretary of State in Council, although here, as elsewhere, the possibility of effecting an economy should always be carefully considered whenever a vacancy occurs, more especially in view of the fluctuation in the demands for stores from time to time. We would add that the salary of the inspector of scientific instruments appears to us higher than need be given to his successors.

21. The possibility of reducing the clerical branch of the Stores Department is a question which may be better treated under the head of Administration, when we report on the India Office generally.

22. We desire that our remarks in this Report on the system of purchase of European stores in England may be read in connection with our First Report, in which we expressed the opinion that, subject to proper supervision, local purchase in India might be extended. We cannot doubt that the transfer from this country to India of the purchase of stores not produced there, but imported from England, would considerably increase the charge for stores; but, as regards goods which can be produced in India, it would be an obvious advantage if the Government of that country could draw its supplies more largely from local sources.

23. We conclude this Report by appending two tables which have been laid before us, exhibiting for 10 years the value of the stores supplied, the charges of the Department, and the rate per cent. which those charges bear to the value of the stores. It will be observed that there is an increase of 6,772*l.* in the charges of the Department in 1887-88, as compared with 1878-79; this is due partly to the increased amount of the stores sent to India, and partly to an alteration of system, believed to have been productive of considerable economy, under which the payment of commission for freight has been added to the cost of the Department; nevertheless, the proportion which the charges bear to the cost of the stores has been reduced from 3·39 to 3·01 per cent.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

APPENDICES.

Table No. 1.

STATEMENT of Payments made in each of the Ten Years from 1878–79 to 1887–88 inclusive, for the Purchase of Stores for India, under the direction of the Director-General of Stores, including Stores obtained from the Manufacturing Departments of the English Government.

HEAD OF SERVICE.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stamps	41,356	37,103	31,412	32,674	44,776	27,715	45,428	48,321	44,303	54,067
Post Office	17,159	27,008	31,101	22,705	27,555	32,525	44,143	36,650	48,597	49,281
Telegraph (India)	31,928	43,294	51,749	46,552	72,744	105,979	128,303	138,556	66,863	79,553
Indo-European Telegraph	12,824	17,174	2,400	4,780	8,314	7,616	16,780	85,611	7,201	10,172
Mint	8,868	8,153	3,269	18,568	5,680	3,920	9,352	21,177	6,123	4,389
Marine : Coals	5,086	10,172	8,624	16,095	9,976	8,940	13,623	6,891	5,614	7,006
Miscellaneous	15,954	38,923	37,125	116,292	66,887	67,579	39,475	54,593	139,424	46,850
Scientific and other minor Departments	5,469	7,131	8,213	6,450	4,726	9,028	8,439	7,204	9,120	10,830
Stationery and printing	161,862	85,898	62,957	110,120	151,227	102,668	123,354	65,671	79,897	80,723
Army : Clothing for European troops	132,016	214,930	276,866	186,350	156,960	125,179	148,194	190,458	208,322	178,386
„ for Native troops	45,739	55,833	44,592	61,381	28,764	54,233	41,498	48,659	38,336	36,406
Ordnance and Miscellaneous	236,925	193,385	130,033	131,829	162,358	153,395	129,371	408,863	275,433	294,713
Medical	57,823	49,975	46,897	30,340	15,925	15,231	17,104	43,270	17,712	44,170
Malt liquor	109,540	66,647	92,704	78,523	91,242	105,360	40,709	25,837	14,156	13,464
Commissariat	33,830	45,372	27,589	11,230	14,281	23,234	19,195	129,547	18,488	19,956
Special Defence Works : India	—	—	—	—	—	—	—	—	—	42,747
Aden (whole cost)	—	—	—	—	—	—	—	—	—	19,808
Military operations in Afghanistan	71,520	167,929	64,737	503	—	—	—	—	—	—
Expedition to Egypt	—	—	—	—	47,389	—	—	—	—	—
Public Works : Buildings and roads	2,696	51,706	2,654	6,167	2,494	6,147	5,217	5,768	5,583	11,659
Sundry heads	3,249	3,119	5,948	1,809	3,368	6,781	4,881	8,055	7,747	1,347
	993,838	1,123,752	928,870	882,368	914,666	855,530	835,066	1,325,131	992,919	1,005,527
Railways : State	610,362	466,286	436,667	316,113	318,304	705,768	770,236			
Frontier	—	205,810	596,533	341,130	74,998	95	175,757	1,634,665	1,208,074	930,855
Southern Mahratta	—	—	—	—	104,036*	36,130*	—			
Rajputana-Malwa	—	—	—	—	—	—	—	81,896*	65*	—
Chargeable to Native States	15,955	102,524	163,997	116,785	121,589	104,357	27,387	10,156	12,087	36,230
Irrigation Works	8,959	3,053	—	—	—	8,213	3,483	4,217	1,943	6,521
Miscellaneous, chargeable to Native States, Local Funds, &c.	75,605	34,953	23,503	27,123	87,965	73,666	89,181	75,747	47,808	98,637
	1,704,719	1,936,378	2,149,570	1,683,519	1,621,558	1,783,759	1,907,110	3,131,812	2,262,896	2,077,770
Freight on Railway Stores :										
State	62,680	61,208	36,668	16,368	30,378	55,774	60,836			
Frontier	—	38,615	98,164	22,360	3,304	2	25,558	141,926	100,940	134,793
Southern Mahratta	—	—	—	—	7,569*	2,851*	—			
Rajputana-Malwa	—	—	—	—	—	—	—	6,787*	3*	—
Chargeable to Native States	319	23,502	26,522	10,985	10,818	7,304	2,376	730	492	4,616
	62,999	123,325	161,354	49,713	52,069	65,931	88,770	149,443	101,435	139,409
Other stores	35,381	40,060	40,129	29,197	34,251	29,206	31,401	44,637	32,465	54,071
	98,380	163,385	201,483	78,910	86,320	95,137	120,171	194,080	133,900	193,480

* Payments in respect of contracts made prior to the railways being taken over by Companies.

India Office,
28 November 1888.

Thos. W. Keith, Accountant General.

Table No. 2.

STATEMENT showing the Cost of Stores supplied to India, and the Charges involved in obtaining them and arranging for their shipment.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
COST OF STORES.	£	£	£	£	£	£	£	£	£	£
Railway stores	626,317	774,620	1,197,197	774,028	618,927	846,350	979,380	1,726,717	1,220,226	967,085
Stores obtained from War Office: clothing	153,619	273,157	276,718	182,783	149,413	119,875	157,750	259,238	202,311	167,103
" " " " ordnance	91,195	126,352	65,584	48,544	98,566	56,075	57,316	195,653	82,562	242,378
" " " Admiralty	6,346	17,511	4,456	4,757	5,556	3,784	3,565	1,261	3,461	2,809
" " " Stationery Office	153,600	82,454	57,449	103,574	88,979	6,770	30	1,484	511	1,383
" " " Contractors	673,642	662,284	548,166	569,833	660,117	750,905	709,069	947,459	753,825	697,012
	1,704,719	1,936,378	2,149,570	1,683,519	1,621,558	1,783,759	1,907,110	3,131,812	2,262,896	2,077,770
Freight on the above	98,380	163,385	201,483	78,910	86,320	95,137	120,171	194,080	133,900	193,480
Clothing, arms, and accoutrements taken to India by troops.	61,157	58,781	96,438	55,781	43,043	40,598	52,524	64,883	48,053	56,728
Total	1,864,256	2,158,544	2,446,491	1,818,210	1,750,921	1,919,494	2,079,805	3,390,775	2,444,849	2,327,978
CHARGES OF THE STORE DEPARTMENT, &c.										
Store Department.										
Salaries of Staff: India Office Branch	11,757	11,463	12,248	12,316	12,236	12,322	12,853	12,954	13,094	12,836
" " Branch at the Depot	16,005	15,402	12,649	12,373	12,999	13,316	13,826	14,354	13,833	14,176
Wages of artificers and labourers	11,316	10,942	10,533	9,322	10,012	10,551	10,678	11,307	11,095	11,169
Contingencies:—										
Rent, rates, and taxes	1,161	867	848	826	666	545	593	2,816	900	1,047
Repairs, furniture, and fittings	1,571	1,028	1,651	1,938	1,910	2,260	1,365	2,060	2,206	2,697
Coals, coke, gas, candles, soap, &c.	1,281	1,277	906	927	936	1,195	1,045	1,108	742	738
Travelling expenses of officers of the Department.	2,406	2,076	1,450	1,547	1,798	2,422	1,831	2,276	2,237	2,661
Carriage of stores, patterns, and advertisements.	666	798	442	416	429	483	301	550	483	350
Pay of Police	1,110	1,135	1,193	1,143	1,139	1,434	1,523	1,794	1,828	1,828
Miscellaneous	574	637	170	270	112	293	623	614	869	768
	47,847	45,625	42,090	41,078	42,237	44,821	44,438	49,833	47,287	48,270
Stamp Branch.										
Salaries of Staff	1,231	1,326	1,380	1,436	1,488	1,529	1,546	1,543	753	596
Wages of Examiners and Tellers, and contingencies.	1,559	1,746	1,931	2,121	2,279	2,330	2,741	2,690	*1,455	—
Payment to the Inland Revenue Department for the control and superintendence of the supply of stamps during the year to 30th September 1887.	—	—	—	—	—	—	—	—	—	3,281
	2,790	3,072	3,311	3,557	3,767	3,859	4,287	4,233	2,208	3,877
Commission and Travelling Expenses of Professional Inspectors, &c.										
For telegraph stores, &c.: Messrs. Greener and L. Clark.	1,472	1,329	2,274	1,563	2,173	697	1,492	1,241	576	456
For ironwork: Messrs. Batho, Kirkaldy, Kennedy, and James.	133	352	1,306	275	991	452	1,270	363	740	71
For malt liquor: Inland Revenue Department.	—	69	362	405	457	479	487	337	293	239
For general supplies: ditto, ditto	224	203	156	150	122	170	171	140	200	189
For water-marked paper: ditto, ditto	—	—	—	—	100	50	60	60	60	60
For freight:—										
Mr. Ritherdon	542	309	352	106	—	—	—	—	—	—
Messrs. J. J. Scott and Green (Newcastle)	189	258	—	—	—	—	—	—	—	—
" Rathbone Bros. and Melly & Co. (Liverpool).	615	601	540	567	718	421	1,262	1,505	1,052	726
" J. Jarvie and Finlay & Co. (Glasgow).	331	208	568	335	714	703	1,146	556	894	431
" Berryman and Turnbull	—	—	—	—	1,206	1,182	1,523	3,084	2,575	2,476
Sundry	299	199	241	273	374	233	430	97	160	348
	3,805	3,528	5,799	3,674	6,855	4,387	7,841	7,383	6,550	5,643
Railway Stores.										
Salary and Expenses of Consulting Engineer (Sir A. M. Rendel) and Staff.	7,554	7,679	9,294	8,653	10,054	7,679	9,184	9,612	11,426	10,610
Expenses of Inspecting Engineer (Gen. Hyde, R.E.), &c.	162	187	324	283	321	219	124	175	133	68
Cost of analyses, drawings, advertisements, &c.	973	590	565	748	1,176	897	1,501	1,672	1,469	1,435
	8,689	8,456	10,183	9,684	11,551	8,795	10,809	11,459	13,028	12,113
Total Charges	63,131	60,681	61,383	57,993	64,410	61,862	67,375	72,908	69,073	69,903
Rate per cent. of the foregoing charges on cost and freight of stores purchased.	3·39	2·81	2·51	3·19	3·68	3·22	3·24	2·15	2·83	3·01
				Average rate per cent. for the 10 years—2.92.						
Add—Interest on capital and for depreciation.	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186
Rate per cent. on cost and freight of stores purchased.	·17	·15	·13	·18	·18	·17	·15	·09	·13	·14
				Average rate per cent. for the 10 years—·14.						

* Half year to September 1886.

India Office,
19th December 1888.

Thos. W. Keith, Accountant General.

NINTH REPORT of the Special Committee on Home Charges, 25th January 1889.

My Lord,

1. IN the present Report we deal with the Civil Furlough and Absentee Allowances.

2. *Civil Absentee Allowances.*—The Committee of 1880, in their Sixth Report,* drew attention to the very considerable increase which had occurred in the Civil Furlough and Absentee Allowances, owing to the adoption of new Rules in 1868, and to the diminution of the cost of the journey between India and England which resulted from the opening of the Suez Canal. They showed that the absentee allowances payable to Civil officers (excluding military officers in Civil employment) had risen from 99,000*l.* in 1867–68 to an average of 163,760*l.* in the ten years ending on the 31st of March 1879, or, more correctly, 166,044*l.*, as the furlough allowances of Telegraph Officers were omitted.

* *See* paragraphs 55 to 69.

Paragraph 57.

3. The Government of India had, shortly before that date, sent to England certain returns designed to prove that, although the principle of the Rules of 1868 was to re-distribute the emoluments of the services in such a manner as to allot a larger share to officers on furlough and a smaller share to those present on duty, the general effect had not been an increase of the expenditure; but the Secretary of State was not satisfied that there was no unnecessary expense, and he insisted on one measure of economy in India, by withdrawing acting allowances for the first 30 days during which an officer was on privilege leave, on the ground that the State ought not to be put to a greater expense by furlough regulations than if all its offices were filled by officers present on duty.

See Letters from India, 10th June 1879, and 28th February 1881, Nos. 165 and 54 (Financial).

Despatches to India, 8th July and 30th November 1880, Nos. 226 and 393, and 8th September 1881, No. 272 (Financial).

4. In the following table the cost of Civil Absentee Allowances is shown for the years from 1878–79 inclusive:—

	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Average of 10 Years.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Covenanted Civil Service -	96,887	89,303	100,067	102,521	92,047	103,591	94,202	87,604	80,147	93,202	94,457
Civil officers in Public Works Department - - - -	31,156	24,133	13,049	17,531	21,189	25,276	23,669	27,839	26,227	29,969	24,004
Civil officers in Telegraph Department - - - -	4,085	4,745	5,725	6,731	6,728	8,305	5,193	5,746	6,056	3,876	5,719
Other Civil officers - - -	37,590	38,471	42,019	40,277	37,768	37,042	35,011	37,563	32,304	37,635	37,568
	169,718	156,652	160,860	167,060	157,732	174,214	158,075	158,752	144,734	169,682	161,748
	Mean of {	163,185 2 years.	162,410 3 years.	163,572 4 years.	162,404 5 years.	164,373 6 years.	163,473 7 years.	162,883 8 years.	160,866 9 years.	161,748 10 years.	
Military officers in Civil employment - - -	92,602	82,086	75,438	73,447	79,012	74,912	67,333	68,179	71,714	75,835	76,056
Military officers in Public Works Department - -	35,657	31,032	42,055	42,534	31,056	27,599	15,480	15,212	27,767	22,871	29,126
Bengal Pilot Service - -	922	3,059	1,846	1,502	2,161	1,370	1,729	1,528	2,031	1,655	1,780
Indian Marine - - -	—	—	—	—	—	—	—	1,317	1,546	2,233	510
Total - - - £.	298,899	272,829	280,199	284,543	269,961	278,095	242,617	244,988	247,792	272,276	269,220

5. For the Civil officers alone the average payments during the last ten years have amounted to 161,748*l.*, so that there has been a reduction of about 4,300*l.* a year on the average, which may to some extent be due to the effect of the fall in exchange on those pensions which are payable in rupees. Adding the absentee allowances of the military officers in Civil employment and in the Public Works Department, and of the Bengal Pilot Service and the Indian Marine, the payments made to all officers except those of the Army have fallen from an average of 293,750*l.* in the six years ending on the 31st of March 1879, to an average of 269,220*l.* in the ten years ending on the 31st of March 1888, or rather more than 8 per cent.

6. The fluctuations are very remarkable. In the six years from 1878–79 to 1883–84 the average payments exceeded 280,000*l.*; in the three years from 1884–85 to 1886–87 they were about 245,000*l.*, and in 1887–88 they again rose to upwards of 272,000*l.*

7. *Covenanted*

7. *Covenanted Civil Servants.*—By the rules of the Civil Leave Code, a Covenanted Civil Servant may, after completing eight years' service, be absent from India on furlough for one-fifth of his total service, up to a maximum of six years, retaining a lien on his appointment or on one of equal value, and drawing an allowance equal to half his average salary, converted at the official rate of exchange, and subject to a maximum of 1,000*l.*, and a minimum limit of 500*l.* a year (or the equivalent of his last salary, whichever is the less). He may also have special leave for six months at intervals of six years, on similar allowances for the first six months only of such leave during his service. And he may have privilege leave, on full pay, for one month in each year, which may be accumulated to an amount not exceeding three months. Thus, in an extreme case, it might be possible for an officer of 35 years' service to have taken leave out of India with allowances to the following extent:— Section 4 „ 4 „ 5 „ 5 „ 6 „ 6 „ 7 „ 7

	Yrs.	*Mths.*
Furlough - - - - - - - - - - - -	6	0
Special leave - - - - - - - - - -	0	6
Privilege leave, eight times for three months, and once for 2½ months - - - - - - - - - - -	2	2½
	8	8½

or almost one-fourth of his service. Subsidiary leave is also granted to enable him to go to or return from the port of embarkation. If he is compelled to take leave on medical certificate it is reckoned as furlough, but it may be granted without regard to the exigencies of the service, or to the amount of service which he has rendered altogether, or since his last return to duty. If he takes leave other than ordinary furlough (such as an extension beyond two years at one time, or when he has not rendered the requisite amount of continuous active service), he has no lien on his appointment, and is granted a subsistence allowance at the rate of 250, 320, or 400 rupees a month, according to his length of service, no minimum being prescribed. On privilege leave, an officer can only draw allowances in India; if other leave is granted to a Covenanted Civil Servant, not entitled to furlough or special leave, it is without pay, and he has no lien on his office. Section 64 „ 50 „ 54 „ 60 „ 161 „ 16

8. That the power to be absent from India for one-fourth of the service is not likely to be exercised, may readily be admitted; but a few years ago a case occurred, in which the rules allowed an officer holding a very high appointment to take furlough or special leave seven times in seven years; and the Government of India, though sensible of the public inconvenience thereby caused, refrained from using the authority they undoubtedly possessed to refuse the leave.

Despatches to India, 22nd February 1883, No. 66, 20th September 1883, No. 276, and 20th March 1884, No. 65.

9. About two years ago a suggestion was made to the Government of India, that the minimum rate of 500*l.*, for leave allowance, payable in England, might be reduced. It was shown that, if a minimum of 250*l.* a year had been in force since the 1st of April 1880, a saving of nearly 5,300*l.* a year would have been effected; and it was pointed out that, when the limit was fixed at 500*l.*, it was equivalent to treating the Civil servant as if his salary was at least Rs. 10,000 a year, while, owing to the rise in the value of gold measured in silver, he was now treated as if drawing at least Rs. 13,033 (or, as it would be in 1888–89, Rs. 14,117); and it was also to be remembered that in all cases there should be a sensible difference between the pay of an officer when in India and his furlough allowance.

Despatch to India, 31st March 1887, No. 101 (Financial.)

10. The Government of India, however, demurred to the proposal on the grounds that the minimum rate of 500*l.* had for a very long time been a rule of the Service,—that it was not desirable to diminish its attractions,—that the fall in the value of silver had lessened the officers' power of saving,—and that the reduction of the allowance in case of sick leave might have the effect of burdening a Civil servant with debt, and thereby seriously impair his efficiency.

Letter from India, 23rd July 1887, No. 187 (Financial).

11. In deference to these views, the Secretary of State agreed not to insist upon the reduction; and therefore the minimum remains at 500*l.* a year, unless the full salary of the officer is less than the equivalent thereof, in which case he receives full pay.

Despatch to India, 30th November 1887, No. 310 (Financial).

12. *Other Civil Officers under the more favourable rules.*—The rules applicable to Covenanted Civil servants are those contained in Chapter V., and are frequently termed "the more favourable leave rules." They are, with a few modifications, granted also to officers holding appointments of a certain rank in various departments shown in Schedule A, and also to those whose names are entered in Schedule B with the special permission of the Secretary of State. Generally speaking, these are officers who have been nominated to the Service by him or with his sanction, or who had attained a certain position in 1876, when the list was formed. The principal points in which the conditions applicable to such officers vary from the rules for the Covenanted Civil Service or military officers in Civil employ are that their maximum limit of furlough pay in England is 800*l.* a year, and there is no minimum fixed, and that, if on leave other than ordinary furlough, the pay is 480*l.* a year or one quarter of the average salary, whichever is the less.

ections 57 nd 60.

ection 83.

13. *Native Civil Servants.*—The rules for the leave of Native Civil servants are contained in Chapter VI. of the Code. On private affairs leave may, as in the case of other Covenanted Civil servants, be granted for six months at a time after intervals of six years, but not in any case until six years' service has been rendered. Furlough, not exceeding two years in all, may be taken in periods not exceeding one year at a time, the first after ten and thereafter at intervals of at least eight years; but, if none is taken for 18 years, two years' furlough may be granted at once. Sick leave is limited to three years in all, and not more than two years at one time. The pay when on any of these kinds of leave is one-half of the average salary, subject to a maximum of Rs. 700 a month, provided that this does not exceed the actual salary when the officer was last on duty, and it is reduced to one-quarter if the sick leave exceeds 15 months at one time, or 30 months in all. Privilege and subsidary leave are granted on similar terms to those of Covenanted Civil servants; after the age of 55 years no leave can be granted, except the privilege leave to which the Native officer is entitled.

„ 82.

„ 81.

„ 84.

„ 88.

ections 130, 32, and 138.

14. *Civil Officers under the less favourable rules.*—The leave of Civil officers who are not admitted to the more favourable rules is regulated by Chapter X. of the Code. In regard to privilege leave, leave on private affairs, and furlough, they are in most respects the same as those for native Civil servants; but the former class have hitherto been debarred from taking both leave on private affairs and furlough. It has, however, been very recently decided that such an officer who has once taken six months' leave on private affairs may at a later date be allowed furlough. The allowance of half average salary is subject to a maximum of 600*l.* a year, and the quarter to 480*l.* a year, and no minimum is fixed in either case.

Despatch to India, 6th December 1888, No. 317 (Financial).

Def., p. vii.

ection 128.

15. *Military Officers in Civil employment.*—Military officers in Civil employment, when subject to the Civil leave rules, are on the same footing as Covenanted Civil servants, except in regard to the minimum allowance. Officers who are under the Military Furlough Rules (of 1868 and 1875) are only entitled, as a minimum allowance, to 250*l.* a year; but, when transferred to the Civil Rules, they thereby acquired the privilege of drawing at least 500*l.* a year. This appeared to the Government of India to be an unnecessary concession; and it has now been limited to furlough granted in respect of service rendered subsequent to the transfer of the officer to Civil employment.

Letter from India, 21st September 1886, No. 293 (Financial).

Despatch to India, 30th November 1887, No. 310 (Financial).

ections 18 nd 19.

16. *Lieutenant Governors and Members of Council.*—The leave of Lieutenant Governors and Members of Council, which is regulated by Chapter III. of the Civil Leave Code, does not involve the payment of allowances in this country, and therefore does not fall within the scope of our inquiry.

ection 32.
„ 27.
„ 21.
„ 24.
„ 23.
„ 25.
„ 26.
„ 30.
„ 31.

17. *Judges.*—The regulations for Judges of the High Courts are contained in Chapter IV. Subject to the exigencies of the public service, they are allowed furlough to the extent of 2½ years (or 2 years in the case of a Native Judge), one year being granted in respect of each four years of actual service, and not more than 15 months being taken at one time, and a second period not being granted until at least three years' more actual service has been rendered. Under medical certificate, furlough may be granted although not at credit. On urgent private affairs, furlough may also be granted when

when not at credit, but only once, and for not more than six months. The furlough pay of a European Judge is 1000*l.* a year out of India, and that of a Native Judge Rs. 700 a month. Privilege leave carrying full salary can only be taken to the extent of one month in three years, except when it is granted to a Judge who has lost part of his usual holiday by being detained on duty during vacation. To the Judges of the Chief Court of the Punjab, the Recorder of Rangoon, and the first Judges of the Presidency Small Cause Courts, leave is granted as to Judges of the High Courts, but their allowances are restricted to half salary, with a maximum of 1,000*l.* a year. Section

18. *Law Officers.*—Law officers are dealt with in Chap. VII. of the Code. Those who are Covenanted Civil servants, or whose whole time is retained for the service of the Government, are treated like Covenanted servants. A Government pleader or prosecutor receives such leave of absence and allowance as may be thought right, on each occasion, provided that no expense is caused to the Government. Other Law Officers whose pay is fixed, but whose whole time is not retained by the Government, may receive leave of absence with full pay during the vacation of the Court, if expense be not caused thereby; they may have, after four years' active service, furlough without pay for one year; and they may be granted, with pay, after six years' active service, one period of absence on private affairs for six months, and, on medical certificate, leave up to 20 months, with intervals of three years' active service between each grant, their allowances in such cases being half-pay, subject to a maximum of 1,000*l.* a year. Similar privileges are admissible to a Law Officer paid by fees, on satfsfactory arrangements being made for the performance of his duties, and no pay being received when on leave on private affairs. Sections 92. Section " "

19. *Bishops.*—In the case of a Bishop, whose leave is regulated by Chapter VIII., absence is permissible on medical certificate for 18 months at one time, or two years in all; and furlough, at the rate of one month for 11 months of duty, is limited to six months at one time. His pay during his absence is the full salary, less Rs. 500 a month, which is granted to the Archdeacon or Chaplain remaining in charge of the diocese. Section " " " " "

20. *Chaplains.*—The regulations for Chaplains are contained in Chapter IX. Privilege leave on full pay is granted at the rate of one month after five months' uninterrupted duty, and it may be accumulated to the extent of three months. Special leave on urgent private affairs, for periods of six months, may be granted with intervals of six years on active service, but pay is granted only the first time. Subject to the general restriction that not more than 20 per cent. of the Chaplains may take furlough or special leave at one time, a Chaplain who has rendered seven years' active and three years' continuous service may be granted furlough, to the extent of three months in excess of one-fourth of his active service, up to a maximum of six years, of which not more than three years may, unless under exceptional circumstances, be taken at one time. Sick leave is granted up to the same limit, without the other restrictions, except that only one year's leave can be allowed when three years' continuous service has not been rendered. On ordinary furlough, and during the first period of special leave, the pay is 600*l.* a year for an Archdeacon or the Senior Chaplain of the Church of Scotland, 500*l.* a year for a Senior, and 350*l.* for a Junior Chaplain. On other furlough the allowances are reduced to 480*l.*, 384*l.*, and 300*l.* respectively. Section " " " " " " " Section and 11

21. *Bengal Pilot Service.*—For members of the Bengal Pilot Service the leave regulations are to be found in Chapter XI. They may take privilege leave in the usual manner on full pay, or, with a medical certificate, on half pay, for two months in the year; special leave for six months may be granted, with intervals of six years on active service, half average pay being allowed during the first period; and both of these kinds of leave, if due, may be taken after the age of 55. Furlough is granted, up to a maximum of four years in all, on half average pay, two years being admissible after ten years' service, and one year after each subsequent eight years, provided that three years' continuous service has been rendered since return from leave on medical certificate. Leave on medical certificate may be taken up to three years in all, but not more than twice out of India, nor more than two years at one time; half average pay is drawn for the first 15 months of such leave, but for not more than 30 months altogether, the allowance being subsequently reduced to one-fourth of average pay, but with a minimum of Rs. 100 a month for a pilot, or Rs. 50 for a mate, leadsman, or leadsman apprentice. Section " " " " "

22. It would be impracticable to attempt to initiate in this country a revision of the furlough rules; but we record our opinion that it is desirable to consider whether the increased facilities for coming to England, the comparative shortness of time occupied by the journey, and the reduced expense, do not now justify a curtailment of the amount of absence from India which it was thought right to grant under different conditions. We would draw attention especially to the questions (1) as to the maximum length of furlough which can be taken at one time without medical certificate, (2) as to the length of time which should intervene between the periods of leave, and (3) as to the present practice with regard to the retention of an appointment. And we recommend that the Government of India be desired to examine the furlough rules, and report on them from this point of view.

23. For the purpose of comparison with the Indian Furlough Rules, we insert in an Appendix an abstract of those ordinarily in force in the Diplomatic and Consular Services, and in most of the Crown Colonies (those for the West African coast being special).

24. *Advances of pay on return to duty.*—In connection with the operation of the Civil Furlough Rules, our attention has been drawn to the subject of advances of pay made to civil officers returning to duty, in regard to which it appears to us that the practice may with advantage be modified. It is the custom, when an officer under the Civil Leave Code has received permission to return to duty, to grant to him shortly before his embarkation the pay that will be due to him for the period remaining to the expiration of his leave, provided that it does not exceed six months; if he reaches India before the expiration of his leave, any sum issued in excess of the amount due to the date of his arrival in India is subject to recovery by monthly instalments not exceeding one-third of the salary; otherwise it is irrecoverable. If the officer wishes to return to India before the expiration of his leave, and is granted permission to do so, with the proviso that his re-admission to duty at an earlier date must be left for the local authorities to decide, the Accountant General only considers himself justified in granting the furlough pay which has accrued to the date of embarkation.

Civil Leave Code, Section 161 (*b*), exception 3, footnote.

25. It does not appear to us that the distinction is one which should be maintained, but we consider that the maximum amount to be advanced is capable of reduction. The period of six months seems to have been fixed at a time when the only mode of returning to India was by a voyage round the Cape of Good Hope, as the authority for it is merely that of long practice, and it seems to be a continuation of the custom adopted with regard to officers under the Military Furlough Rules of 1796. British officers proceeding to India are allowed an advance of pay for not more than 35 days; Chaplains receive one month's furlough pay from date of embarkation; and we think that it may be laid down, in the case of all officers under Civil rules returning to India (including Chaplains), that they may receive an advance of pay for not more than 35 days beyond the date of embarkation.

Royal Warrant for Pay, &c., 1887, Clause 150.

Minute of Council, 4th December 1877 (Public).

26. It is not probable that such a regulation will have any material effect, as the cases must be comparatively rare in which an officer leaves this country more than five weeks before the time at which he is due in India; but, inasmuch as it would somewhat diminish the risk of loss through the death of an officer occurring before he has repaid the advance, it is a measure that we recommend for adoption.

27. Should this view be accepted, we think that the alteration of practice should not be brought into force, so far as regards the limit of the advance of pay, in respect of any officers who may have been granted leave of absence before the date when a notice of the limitation shall be issued in India.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

APPENDIX.

Leave Rules ordinarily in force.

Diplomatic Services.

For heads of Missions the ordinary annual leave is 60 days, which may, with the permission of the Secretary of State, be accumulated for two years. In either case it is in addition to the time required for the journey, by the direct route with due expedition, to and from England. During the period of 60 (or 120) days, no deduction is made from the salary except what is required to provide for the allowances, under regulations, of the acting Chargé d'Affaires; but, if the period is exceeded, a deduction is thenceforward made of one-half of the salary.

Secretaries and Attachés are allowed leave for two calendar months, besides the time required for the journey home and back, and they may accumulate it for two years. The total amount granted varies from 10 to 16 weeks for one year's service, and from 18 to 24 weeks for two years' service, according to the station.

General Consular Service.

A Consular officer is allowed one calendar month (or 30 days) on full pay during the year, and he may accumulate it, but not beyond six months without special permission. At posts reckoned as unhealthy* two months' leave on full pay is granted in each year; for accumulation, only one month may be added in respect of each year to the first year's two months. The complete year of continuous residence is reckoned from the 1st of January next after the last absence, except in case of sick leave, when it reckons from the last return to duty. The time requisite for the journey to England and back does not reckon as part of the leave, and there is no deduction from pay, unless before the return journey the officer is already on reduced salary, in which case he is paid at the same rate till he rejoins. If the leave is extended beyond the regular period, the officer is placed on half-pay. During ordinary leave the substitute is not entitled to remuneration; during accumulated leave the substitute receives one-fourth of the officer's salary after two months (or after three months in the case of unhealthy posts); during sick leave, or extra leave, the substitute receives one-quarter or one-half of the officer's pay, according to whether he is a salaried or unsalaried officer.

* East and West Coast of Africa, Nyassa, Massowah, Jeddah, Madagascar.
Batoum.
Manila.
Cayenne and Surinam, Colon, Vera Cruz, Panama, Havana, Port-au-Prince.
Charleston, New Orleans, Savannah.

China and Japan Consular Service.

No deduction is made from the salary of an officer absent on public duty, or for a period not exceeding three months, nor if his salary does not exceed 400*l.* a year. If more than three months' leave be taken by an officer whose salary exceeds 400*l.*, a deduction is made during the whole period of leave, as follows:—

Salaries exceeding	And not exceeding	Deduction.
£.	£.	
900	—	One-half.
600	900	Three-eighths.
500	600	One-third.
400	500	One-fifth.

Crown Colonies.

In the Colonial Service, in the case of most Crown Colonies, leave of absence on half pay may be granted after six years' resident service in the Colony, to the extent of one year, provided that the leave does not exceed one-sixth of the officer's resident service. In the case of serious indisposition, duly certified by a medical officer, or of urgent

urgent private affairs, the nature of which must be stated to the Governor, leave may be granted before the completion of six years' resident service. If special grounds are shewn, the period of one-sixth of resident service may be exceeded, by not more than six months, but this additional term of six months can only be taken once in the course of an officer's service. In general, during leave of absence the officer is also permitted to receive so much of his allowance for house rent as is not wanted for the acting officer.

Leave of absence will be extended by the Secretary of State, if the public convenience admits of it, but not as a matter of course; and in the larger Colonies, unless the case is urgent, reference is made to the Governor before the extension is granted. Except in very special cases, as of unbroken official residence for 15 years in the same Colony, such extensions must not exceed six months at one time; and half pay is not granted at one time for more than nine months when on leave from a European Colony, 18 months from the West Indies and a few others, and 24 months from the West Coast of Africa, Mauritius, and Eastern Colonies; nor is it granted for a period which, with previous absence on half salary, exceeds by six months one-sixth of the resident service.

Similar rules are applied as far as possible to judicial and ecclesiastical officers.

Vacation leave, with full pay, may be granted in most cases to the extent of three months in any two years (or four months in Hong Kong), subject to provision being made for the adequate discharge of the duties. With the Governor's sanction this leave may be coupled with leave of absence on half pay, if the officer is entitled thereto.

As a general rule, absence without salary counts neither as leave nor as service, and therefore does not reckon towards pension. Half the period of leave on half pay is generally counted for pension. Vacation leave on full pay counts as service.

If an officer applies for leave with the intention of retiring from the Service, it may be granted only for the time requisite for a decision to be passed in England on his application; and his half pay will cease and pension commence when the retirement is sanctioned. If he retires while on leave, without having originally given notice of his desire to do so, the date will be fixed according to the circumstances of the case.

As a rule, no advance of salary is granted to enable an officer to return to the Colony.

TENTH REPORT of the Special Committee on Home Charges, 22nd February 1889.

My Lord,

ON the recommendation of the Special Committee of 1880, the classification in the Home Accounts of the charges for superannuation was in some respects modified in the Accounts for 1878-79; but in subsequent years further changes were made, in order to eliminate from the compassionate and miscellaneous pensions many which more properly fell into other classes, to show separately the pensions granted to the officers of the East India Company's Establishments on their abolition, and to separate the China Establishment from the Home Service, and the Bengal Pilot Service from the Indian Navy.

2. In the following table the net total of non-effective payments in England is shown since 1877-78:—

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Civil Superannuation	224,107	232,271	233,863	268,648	267,690	254,041	257,870	254,493	255,012	232,745	250,867
Marine	44,527	42,836	38,996	40,060							
Indian Funds	1,031,202	1,081,787	1,088,323	1,102,316	1,099,450	1,136,105	1,159,108	1,164,248	1,251,039	1,343,184	1,347,073
Advances to Civil Funds before they were taken over by Government	160,000	165,500	169,000	198,500	187,500	164,694	148,500	146,000	131,500	2,441	—
Army Non-effective Charges	1,980,314	1,936,074	2,115,797	2,063,158	2,208,316	2,222,682	3,329,612*	2,360,284	1,693,311	1,777,565	1,897,968
	3,440,150	3,458,468	3,645,979	3,672,682	3,762,956	3,777,522	4,895,090	3,925,025	3,330,862	3,355,935	3,495,908
Deduct,—Receipts in aid:											
Civil Superannuation	13,509	8,234	10,592	10,974	11,034	9,808	9,601	9,785	11,496	11,299	10,972
Indian Funds	88,602	87,380	90,351	92,479	94,939	94,187	91,654	88,236	87,787	91,394	93,058
Subscription towards Indian Service Family Pensions:											
Military	1,255	1,709	1,812	2,009	2,715	3,135	3,127	3,164	3,054	4,278	4,872
Civil	—	—	—	—	—	—	—	—	104	76	88
	103,366	97,323	102,755	105,462	108,688	107,130	104,382	101,185	102,441†	107,047	108,990
Net Payments £.	3,336,784	3,361,145	3,543,224	3,567,220	3,654,268	3,670,392	4,790,708	3,823,840	3,228,421	3,248,888	3,386,918

* Including 1,000,000*l.* for arrears.
† Excluding 25,943*l.*, the balance of the India Office Provident Fund.

3. On the whole, there is an increase in the net payments of 50,134*l.* in the 10 years, which is entirely attributable to the increase of the pensions chargeable against the various funds; but against this there is a large set-off, as mentioned in paragraph 27. For the reasons stated above, we are unable to make a detailed comparison of the charge for civil superannuation, except for the years from 1881-82 onwards. We shall defer our remarks on the military portion till we deal with the Army charges generally.

4. In the term "civil superannuation, retired, and compassionate allowances," we include all civil and marine pensions, and those granted to officers of the abolished establishments of the East India Company, but not the payments in respect of the Indian Funds, nor the pensions treated as Army charges. The total civil superannuation allowances, as thus defined, from 1881-82 to 1887-88, after deducting the receipts in aid,

are shown in the following table, from which is omitted the annual donation of 2,500*l.* to the Bengal Civil Fund from 1881-82 to 1884-85 :—

CLASS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.
Pensions for Distinguished and Meritorious Services	11,423	12,024	11,600	11,632	11,993	11,305	11,624
Pension on Retirement:							
India Office: Superannuation	20,793*	18,220*	20,173*	18,659*	12,664	11,110	10,934
Compensation on reduction of Staff	35,110*	32,528*	28,927*	27,485*	27,883‖	25,140	23,053
Compassionate	—§	—§	—§	—§	1,141	1,633	1,808
Total for India Office £.	55,903	50,748	49,100	46,144	41,688	37,883	35,795
Judges of the High Courts	29,501	28,156	29,850	30,586	33,408	35,496	37,463
Uncovenanted Service	72,963	71,887	78,886	83,147	81,219	63,875†	83,035
Bengal Pilot Service	9,030	8,649	8,494	7,575	6,919	6,968	7,134
Marine Service	—	—	—	—	125	645	1,422
Total for Pensions on Retirement £.	167,397	159,440	166,330	167,452	163,359	144,867	164,849
Pensions of Officers of East India Company's Establishments abolished:							
Home Establishment, China, St. Helena, and Maritime Service, pensioned in 1834	12,145	10,033	9,177	8,716	7,928	6,593	5,307
Home Establishment, pensioned between 1834 and 1858	—*	—*	—*	—*	7,718	6,213	5,627
Addiscombe, Haileybury, Warley, &c.	5,804	5,112	4,962	4,871	4,870	4,266	4,286
Indian Navy	26,131	26,562	25,288	23,192	22,949	22,452	21,579
Poplar Fund	433	295	173	129	48	22	18
Total for Establishments abolished £.	44,513	41,942	39,600	36,908	43,513	39,546	36,817
Widows and Families, from Funds to which Officers subscribed:							
Home Service (net charge)	11,626	11,564	12,668	12,357	12,492	13,765	12,808
India Office Provident Fund (net charge)	1,018‡	1,000‡	1,000‡	1,000‡	*—1,076*	*—951*	*—623*
Bengal Pilot Service	5,504	5,255	5,325	5,667	5,810	5,795	5,964
Total for Funds £.	18,148	17,819	18,993	19,024	17,226	18,609	18,149
Compassionate and Miscellaneous Pensions	7,892	5,817	5,797	5,536	5,549	5,468	5,391
Total Pensions £.	249,373	237,042	242,320	240,552	241,640	219,795	236,830
Compensation to an Officer on termination of employment	1,500	—	—	—	—	—	—
Gratuities to Uncovenanted Servants on retirement	2,687	3,868	2,360	1,208	1,135	620	2,558
Other Gratuities	122	398	684	65	62	428	61
Relief of Distressed Natives of India	119	70	50	28	324	248	91
Subscription to Societies	355	355	355	355	355	355	355
TOTAL Pensions and Gratuities £.	254,156	241,733	245,769	242,208	243,516	221,446	239,895

* From 1881-82 to 1884-85, Home Establishment officers pensioned between 1834 and 1858 are included under India Office; in 1885-86 the payments were, for Superannuation, 1,516*l.*, and Reduction of Staff, 6,202*l.*

† Reduction owing to date of payment being changed from 31st March to 1st April.

‡ Donation to the Fund; in 1885-86 the liabilities were assumed.

§ Included above, under Superannuation.

‖ Including 4,343*l.* paid for commutation of pensions.

5. The pensions for distinguished and meritorious services have varied little in amount. Those paid in 1887-88 were given to 33 persons, of whom four (two of whom have since died) had been admitted to them on account of their own services, and the remainder on the ground of their being the widows and children, or (in one case) the mother, of distinguished and meritorious officers.

6. The charge on account of pensions for the India Office was, in 1881-82, 55,903*l.*, including those granted to the Establishments of the East India Company and the Board of Commissioners for the Affairs of India between 1834 and 1858; in 1887-88 it was 35,795*l.* for the India Office alone, or 41,422*l.* including 5,627*l.* for the pensions granted up to 1858, so that there has been in six years* a reduction of 14,481*l.*, of which 457*l.* was in capital payments made in commutation of annual charges. One half of the diminution has arisen in the pensions granted as compensation to persons who retired on the reorganisation of various branches of the Establishment, the charge for which has fallen from 35,110*l.* in 1881-82 to 27,702*l.* in 1887-88.

*Years.	Effective Charge (Salaries and Wages).	Total Pension paid during the Year.			Total Pensions paid, excluding those granted on Reduction of Staff.		
		Amount paid in Commutation.	Annual Payments.	Percentage of Annual Payments on Effective Charge.	Amount paid in Commutation.	Annual Payments	Percentage of Annual Payments on Effective Charge.
	£.	£.	£.		£.	£.	
1881-82 -	150,539	1,088	54,815	36·41	746	20,047	13·32
1882-83 -	154,352	3,247	47,501	30·77	598	17,622	11·42
1883-84 -	154,179	460	48,640	31·55	66	20,107	13·04
1884-85 -	156,731	230	45,914	29·30	—	18,659	11·91
1885-86 -	159,379	4,342	45,064	28·27	—	15,321	9·61
1886-87 -	157,556	2,351	41,745	26·49	29	13,631	8·65
1887-88 -	157,328	631	40,791	25·93	55	13,665	8·69

7. The pensions which have been granted in recent years, on abolition of office and re-arrangement of the Establishment, have not been calculated on a uniform principle. In some cases a certain number of years has been added to the service, pension being then granted on the enhanced period; in others a percentage has been added to the pension due according to the service actually rendered. To both of these methods the objection exists that a larger pension is given to an officer who is going away, either of his own free will or because the Government desires to get rid of him, than to one who is prevented by illness alone from continuing to render the service which the Government would gladly retain.

8. This objection appears to have been considered as very serious by the Royal Commission on Civil Establishments, who, in their Second Report, say that, while the intention of the 7th clause of the Superannuation Act,† permitting extra years to be granted on abolition of office or compulsory removal from the Service, was "to facilitate arrangements by which greater economy and efficiency might be secured, in practice this result has not been always attained. The clause has been too often used to get rid of inefficient men, who have, upon the plea of 'abolition of office,' really received extra pension for their inefficiency, and as a means for securing a flow of promotion; and, though it would not be correct to say that the public service has derived no benefit from the operation of the clause, we believe that on the whole it has worked unsatisfactorily, and that the power conferred by it has sometimes tended to laxity of discipline. The knowledge that it would be possible, by nominal reorganisation of office, to grant a pension to a clerk who failed to perform his duties satisfactorily, has not improbably led, in some instances, to cases of indolence and inefficiency being lightly treated or altogether condoned, which, had no such provision existed, the responsible officers would have felt it necessary to correct at the outset by timely admonition or stoppage of increment."

†"VII. It shall be lawful for the Commissioners of the Treasury to grant to any person retiring or removed from the public service in consequence of the abolition of his office, or for the purpose of facilitating improvements in the organisation of the Department to which he belongs, by which greater efficiency and economy can be effected, such special annual allowance by way of compensation as on a full consideration of the circumstances of the case may seem to the said Commissioners to be a reasonable and just compensation for the loss of office; and, if the compensation shall exceed the amount to which such person would have been entitled under the scale of superannuation provided by this Act if 10 years were added to the number of years which he may have actually served, such allowance shall be granted by special Minute stating the special grounds for granting such allowance, which Minute shall be laid before Parliament, and no such allowance shall exceed two-thirds of the salary and emoluments of the office."

9. To obviate these evil results, the Commission recommend that "any large reorganisation of an office or offices should in future be invariably carried out by means of an Act of Parliament, or at least by Provisional Orders in Council approved by Parliament;" and that, when it is desired to abolish a single appointment, it should be "effected by transferring the officer to another Department, if possible, or by attaching other duties to him temporarily, or by not filling the vacancy when by promotion or otherwise it occurs." Having suggested that, in regard to all future appointments, a compulsory deduction of 5 per cent. should be made from the salaries, the amount of which deductions, in the event of the clerk dying, or leaving the Service voluntarily or otherwise, before becoming entitled to pension, should be returned with compound

interest to him or his representatives, the Commission say that "it must be made plain by express notice to every member of the Service, that, without other demerit, he may be required to retire from it, upon grounds of unfitness, receiving back the amount of his contribution towards pension, with compound interest thereon," . . . . "but without any further sum. We fully recognise," the Commission proceed to say, "the difficulty of thus removing clerks who may have given some years of service to the Government; but this difficulty is lessened in proportion as they are removed at an early stage of their service. Be the difficulty, however, what it may, it must be resolutely faced, as we feel convinced that it is indefensible to grant pensions in such cases. We recommend, therefore, the immediate repeal of this clause of the Act of 1859."

10. We are of opinion that, speaking generally, it is desirable that this Office should follow the action of the Treasury in regard to the operation of the Superannuation Acts; and this it is at present bound by Act of Parliament to do, as far as possible. But, if the recommendations of the Commission are adopted by the Treasury, it will not be possible to do so in all cases, as transfers between this and other offices are even more difficult to effect, than those between two offices the charge for both of which falls upon the Imperial revenues. Unless, therefore, there are other duties in this Office on which a superfluous officer can be employed, the recommendation of the Commission, if applied to this Office, would practically involve his retention in a post for which he is not required, until a vacancy admits of his transfer to some other post in this office for which he may not be fit.

Act 21 & 22 Vict. c. 106, s. 18.

11. The only method of avoiding such an expensive course seems to be by removing him from the Service, and to do this without any pension or gratuity would be too severe a measure, except in cases of misconduct. It appears to us that, while, on the one hand, an officer whose health gives way has a claim to be allowed to quit the Service on a pension, the State ought, on the other hand, to have a right, when it is no longer able to utilise the services of any officer, either on account of his incompetence, or because the work which he has hitherto done is no longer necessary, or can be otherwise more economically provided for, to require him to retire. We so far concur with the Royal Commission as to consider that the grant, to an officer whose services are no longer required, of a larger pension than would be granted if he produced a sick certificate, should not be permitted; but, subject to this limitation, we are disposed to think that, even if inefficiency be the reason for dispensing with an officer's services, discretion should be left to the Government to judge of the circumstances, and to decide whether any, and, if any, what, pension may properly be awarded. This applies more especially to officers already in the Service, who, not having had any contributions towards pensions deducted from their salaries, would not, on removal, be entitled to the refund recommended by the Commission.

12. There are still in the India Office 37 persons who, having been appointed to the East India House or the India Board previously to the 2nd of September 1858, are entitled, on the evidence of infirmity being produced, to the rates of superannuation allowance authorised by Act 50 Geo. 3, c. 117, s. 12, and Act 53 Geo. 3, c. 155, s. 93, namely:—

For 20 and less than 50 years' service, two-thirds of their salary and allowed emoluments.

For 40 and less than 50 years' service, if 65 years of age, three-fourths of their salary and allowed emoluments.

For 50 years' service, if 65 years of age, the whole of their salary and allowed emoluments.

13. All appointed since the 2nd of September 1858 come under the ordinary Superannuation Acts; but, in certain classes, it was determined in 1884 that the production of a medical certificate would not be required after specified ages.

14. In the "pensions of the Judges of the High Courts" we observe that there are included those of three Judges who did not serve in the High Courts. The two who were Recorders in the Straits Settlements should, we think, be entered in a separate line, with other abolished Establishments, as Judicial Officers of the Straits Settlements appointed by the East India Company. The third, who was a Judge of the Small Cause Court in Madras, should be removed to the head of Uncovenanted Service, under which are already included the pensions of other officers drawing the special rates authorised for certain legal officers by Clause 119 of the Civil Pension Code.

15. If the figures be corrected accordingly, it will be found that in the pensions of Judges of the High Courts there is an increase from 23,321*l.* in 1878–79, and 27,243*l.* in

in 1881–82, to 35,113*l.* in 1887–88, or more than 28 per cent. in the last six years. This arises from the fact that in the latter year there were 26 retired Judges, as compared with 19 in 1881–82. The increase may be attributed to the circumstance that in 1881–82 the burden added to the Superannuation List by the creation of the High Courts at Calcutta, Madras, and Bombay in 1862, and in the North-West Provinces in 1866, was not fully experienced. Many of the earlier Judges of those Courts were officers of the Civil Service, transferred from the Sudder Courts which were absorbed into the new High Courts, and were men of long service; several of them died in the Service, and others retired on civil annuities, very few remaining long enough to draw pensions under the statutory regulations. They were succeeded by a younger class of men, who have been recently coming by degrees on to the pension list. Even now, sufficient time has not elapsed to admit of its being said what will be the average rate of deaths among these pensioners, and, consequently, what will be the average payment under this head. With regard, however, to the chance of a prospective increase of this liability in England, we observe that the number of European Judges of the High Courts is at present less by seven than in 1870, and by four than in 1876.

Salaries of High Court Judges.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88. Revised Estimate.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	62,136	61,352	56,408	61,034	70,700	59,290	54,800
North-West Provinces	22,333	22,581	24,089	23,836	21,600	22,996	23,500
Madras	24,725	24,368	24,381	24,022	23,285	23,651	24,590
Bombay	32,229	32,949	31,940	35,549	32,459	34,170	32,800
Total - *Rx.*	141,423	141,250	136,818	144,441	148,044	140,107	135,690
Pensions - £.	27,343	25,806	27,500	28,236	31,058	33,146	35,113
Average exchange of the year - *d.*	19·895	19·525	19·536	19·308	18·254	17·441	16·898
Equivalent of sterling pensions - *Rx.*	32,984	31,726	33,784	35,097	40,834	45,611	49,868
Percentage of Non-Effective to Effective Charge	23·32	22·46	24·69	24·30	27·58	32·55	36·75

16. From the table in the margin, it will be seen that a considerable reduction has been made in the amount paid for salaries to the Judges of the High Courts. At the same time the cost of the pensions has increased, both in sterling amount and in the number of rupees required to pay for them. The result is that, whereas six years ago the non-effective charge was a little more than 23 per cent. of the effective charge, it is now nearly 37 per cent. In view of the probability that the number and expense of the High Courts in India will be increased in the future, we recommend a reconsideration of the scale of pensions offered to the Judges, and of the length of service entitling them to pension.

17. The pensions of the various classes of Civil officers who are included in the general term of Uncovenanted Servants (in order to distinguish them from the Covenanted Civil Service), rose from 51,952*l.* in the year 1879–80 to 79,060*l.* in 1880–81, owing to the great number of officers of the Public Works Department who retired from the Service under the scheme for its reduction in 1879. To some extent the extra payment was due to the grant of gratuities and the commutation of pensions; and in 1881-82 the charge fell to 72,963*l.* Between 1882-83 and 1884–85 there was an increase of 11,260*l.*, for which no special reason appears to be assigned, except that a large number of officers came on the pension list during those years. Since that date there has been no material increase. The reduction shown in 1886-87 was accidental, owing to the fact that the pensions for only three quarters were issued in the year, in consequence of the date of payment having been changed from 31st March to the 1st April. With a few exceptions these pensions were granted in rupees

18. The pensions paid to the Bengal Pilot Service, and to the Indian Marine Service on the new conditions, do not call for remark.

19. As regards those paid to officers of the abolished Establishments of the East India Company, we observe that, excluding those pensioned between 1834 and 1858, the charge has fallen from 44,513*l.* in 1881-82 to 36,817*l.* in 1887-88, a reduction of 17 per cent. in six years. The pensions to the Indian Navy, which constitute more than half of the remaining charge, have been reduced by nearly 50 per cent. since 1878-79. This class of pensions is, therefore, rapidly diminishing.

20. In the pensions to widows and families granted from funds to which officers subscribed, there has been a reduction in the net charge, from 22,287*l.* in 1878-79 to 18,149*l.* in 1887-88. The amount is, however, exactly the same as that paid in 1881–82. Of the subscribers to the Regular and Elders' Widows' Funds, which were closed in 1860, there are still in the India Office 12 of the former and three of the latter; of the subscribers to the Provident Fund, which was closed in 1885, there remain 127 in the Service, and 17 on the pension list.

21. The Compassionate and Miscellaneous Pensions were in 1881-82, 7,892*l.*, and in 1887-88, 5,391*l.*, showing a reduction of 32 per cent., the greater part of which occurred in the first year.

22. The liability of the Government for the various Indian Military, Medical, and Civil Service Annuity Funds was explained in the Sixth Report of the Committee of 1880. The assets of the Military Funds, and the Bengal Military Orphan Society, amounting to 3,170,198*l.*, were transferred to the Government in 1866, on its agreeing to secure to the subscribers and their families the benefits to which they were entitled before that date; and the only sums now annually entered in the Accounts in respect of them are the payments made to officers and their families, and the receipts from subscribers who are still in the Service. The capital of these Funds was gradually appropriated in diminution of the charge, and must by this time have been entirely absorbed; for, according to the latest accounts received, the only balance in hand on the 31st March 1887 was 37,556*l.* on account of the Bengal Military Orphan Society, which would be sufficient for little more than one year's charges of that institution. The excess of payments over subscriptions will remain as a charge on the Indian revenues till the death of the last annuitant.

23. The Medical Funds of the three Presidencies were transferred to the Government in 1868 and 1870, the assets amounting to 1,112,824*l.*, the whole of which has been gradually appropriated to meet the annual deficiencies. In regard to both these and the Military Funds, it was pointed out by the Committee of 1880 that, before the transfer of the funds to the Government, its liabilities in connection with them were very heavy, and were increasing, and that with the termination of these payments expenditure of this kind will cease, as the Indian Service Family Pension Fund, which replaces them, was constituted on a self-supporting basis.

24. The system of using up the capital of the Military and Medical Funds was adopted with the view of relieving the finances in the years when the payments were heaviest; and the charges, though perhaps scarcely yet at their maximum, may be expected before long to decrease and gradually disappear. The position of the Civil Service Annuity Funds, which were transferred to the Government under an Act of 1874 (37 Vict. c. 12), was different, as the Civil annuities were a permanent, and for many years would be an increasing, charge (owing to the concessions made to the Civil Servants in 1871, by which all were allowed to retire on a full annuity of 1,000*l.* a year, after completing 25 years' service and 21 years' residence). If, therefore, the system adopted with the former Funds had been applied in this case, and, after the capital had been exhausted, a class of receipts previously included had been excluded from the Accounts, a very inconvenient disturbance would have been caused; it was, consequently, decided that the capital, which amounted to 3,051,918*l.*, should be brought to credit as an extraordinary receipt instead of being added to the revenue.

25. The annuity of 1,000*l.* given to Civil Servants on retirement was originally* contributed to the extent of one-half from the Fund, to which all those in the Service subscribed 4 per cent. on their salaries, the Government contributing the other moiety. In 1862 the Government agreed to raise their portion to 600*l.*,† and in 1871 the Secretary of State permitted all who had rendered the requisite service and residence to retire on a fixed pension of 1,000*l.* a year,‡ even though their subscriptions might not have been sufficient to purchase an annuity of 400*l.* At that time the subscriptions of the Civil Servants, which, of course, are payable in rupees, were nearly 50 per cent. more valuable for the purchase of an annuity in gold than they are at present; and it is evident, therefore, that the fall in the value of these subscriptions has had the effect of greatly enhancing the cost to the Government of conceding annuities of 1,000*l.* to all who retire after the stipulated service. It must, however, be borne in mind that the savings of the Civil Servants out of their salaries undergo a corresponding diminution; and, on the whole, we do not see, in the facts to which we have referred, any ground for interfering with the existing arrangements.

* *See* Despatch to India, 10th February, 1871, No. 52 (Financial), para. 15.

† Despatch to India, 25th November 1862, No. 193 (Financial).

‡ Despatch to India, 10th February 1871, No. 52, para. 26.

26. The Civil Funds, by which provision was made for the families of deceased Civil Servants, were self-supporting; in 1882 an Act was passed § authorising their transfer to the Government, and no liabilities were assumed beyond those which it was actually shown that the assets were sufficient to meet. The Bombay Fund was transferred in 1882-83, and the other two Funds in 1885-86, and the capital, amounting altogether to 4,980,814*l.*, was brought into the accounts as an extraordinary receipt.

§ 45 & 46 Vict. c. 45.

27. The

27. The payments and advances made in this country on account of the various funds since 1877–78, including the annual donation in the earlier years to the Bengal Civil Fund, have been as follows :—

Funds.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Civil Service Annuity Fund :											
Bengal	223,579	236,206	240,664	248,114	246,263	252,752	256,354	258,737	262,284	259,578	264,267
Madras	96,760	94,283	95,127	93,314	94,617	93,904	94,114	94,520	96,148	94,431	93,869
Bombay	58,778	62,223	69,623	68,378	65,413	64,813	65,580	66,942	70,385	69,677	69,850
Civil Fund :											
Bengal	77,000	78,500	84,500	116,500	98,500	97,000	98,500	100,500	86,791	111,051	116,333
Madras	47,500	51,500	52,500	49,000	56,500	50,000	52,500	48,000	131,500	64,082	60,659
Bombay	38,000	38,000	34,500	35,500	35,000	39,428	36,437	36,998	34,155	37,139	35,059
Bengal Military Orphan Society	55,759	57,536	59,358	60,138	61,712	62,512	62,209	63,938	61,326	60,652	61,589
Military Fund :											
Bengal	171,305	174,962	177,959	186,895	186,241	189,176	194,857	197,936	200,230	202,937	202,760
Madras	166,648	172,601	173,675	182,405	182,761	187,330	188,617	186,913	187,385	189,430	189,396
Bombay	110,111	106,028	111,205	110,825	103,478	111,471	109,237	108,222	104,860	110,271	107,538
Medical Fund :											
Bengal	45,286	47,528	49,417	48 227	48,109	47,617	45,517	43,519	40,050	38,596	36,560
Madras	80,077	79,796	78,604	77,701	78,297	79,311	79,775	80,529	81,557	81,921	83,260
Bombay	11,608	38,798	19,952	12,174	12,241	11,524	10,403	9,833	9,664	9,443	8,913
Indian Navy Fund	11,291	11,826	12,739	14,145	15,318	16,461	16,008	16,161	16,204	16,417	17,020
Total	1,193,702	1,249,787	1,259,823	1,303,316	1,289,450	1,303,299	1,310,108	1,312,748	1,382,539	1,345,625	1,347,073
Deduct,—Subscriptions to the several Funds	88,602	87,380	90,351	92,479	94,939	94,187	91,654	88,236	87,787	91,394	93,058
Net Charge	1,105,100	1,162,407	1,169,472	1,210,837	1,194,511	1,209,112	1,218,454	1,224,512	1,294,752	1,254,231	1,254,015

28. So far, therefore, as the Home Accounts alone are concerned, there has been an increase in the net payments, amounting to 148,915*l.* in the 10 years. On the other hand, there has in India been a set off of Rx. 128,084 a net payment of Rx. 10,050 in 1877–78 having been converted into a net receipt in 1886–87 (the latest year for which the Accounts have arrived) of Rx. 118,034. The following Table shows the figures :—

	Increase of Net Payments in			
	England in 10 Years.		India in 9 Years.	
	£.	£.	*Rx.*	*Rx.*
Civil Service Annuity Fund :				
Bengal	40,593		*—16,663*	
Madras	*—2,891*		*—4,434*	
Bombay	11,072		*—744*	
		48,774		*—21,841*
Civil Fund :				
Bengal	38,490		*—73,553*	
Madras	12,562		*—68,872*	
Bombay	*—3,799*		*—36,955*	
		47,253		*—179,380*
Bengal Military Orphan Society		2,044		10,075
Military Fund :				
Bengal	28,722		15,636	
Madras	24,545		14,887	
Bombay	*—1,537*		17,022	
		51,730		47,545
Medical Fund :				
Bengal	*—8,585*		5,885	
Madras	3,435		6,868	
Bombay	*—2,211*		2,764	
		—7,361		15,517
Indian Navy Fund		6,475		—
Total	£.	148,915	*Rx.*	*—128,084*

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

ELEVENTH REPORT of the Special Committee on Home Charges, 22nd February 1889.

MY LORD,

Railway Revenue Account.

Under the head of the Railway Revenue Account have hitherto been included the following payments:—

(1). Interest on stock issued in redemption of Railway Annuities and Debenture Stock, and also of the outstanding Debentures and Debenture Stock of Companies whose lines have been purchased by the Government.

(2.) Annuities granted to railway companies in purchase of their lines, interest paid to the East Indian Railway Company in lieu of the portion of their annuity which is deferred, and investments made as Sinking Funds to cancel the addition made to the Debt in redemption of a portion of the Annuities and Debenture Stocks.

(3.) Interest paid on capital deposited by the new companies formed to construct railways under a guarantee from the Government.

(4.) Interest paid under guarantee to the older railway companies.

(5.) Advances of interest during the construction of the lines to companies subsidized by the Government, repayable in subsequent years out of the profits of the lines.

These are all the charges in the Home Accounts which have hitherto been debited to the Railway Revenue Account, the stores for the construction of protective and frontier railways having been in some years charged to revenue under special heads, and those for all other State railways, and the payments to companies for discharge of debentures, for stores, and for establishment, being in this country either charged against capital, or included in a deposit head, or in the remittance account, and any necessary transfers being effected in India. In the account for 1888–89 and subsequent years, interest will, in addition, be charged on the stock raised in consequence of the purchase of the Oude and Rohilkund Railway, but this does not affect the Accounts for 1887–88.

2. In the following table the charge under each of the five heads is exhibited:—

	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Increase in the Ten Years.
State Railways:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Interest on Debt -	—	—	34,397	343,869	352,852	348,092	311,593	353,326	366,155	566,049	552,080	552,080
Annuities in purchase of Railways, including Sinking Funds - - -	—	—	—	993,298	1,239,446	1,216,735	1,203,118	1,220,582	1,324,031	1,677,700	1,683,456	1,683,456
Interest on Capital deposited by Companies - - -	—	—	—	—	—	—	—	—	195,886	343,631	468,936	468,936
Guaranteed Companies:												
Interest - - -	4,635,491	4,689,276	4,702,479	3,254,504	3,264,813	3,309,334	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920	–1,940,571
Subsidized Companies:												
Advances of Interest	—	—	—	—	4,301	13,671	27,801	36,395	—	—	—	—
Total - £.	4,635,491	4,689,276	4,736,876	4,591,671	4,861,412	4,888,332	4,826,753	4,827,543	5,066,807	5,284,356	5,399,392	763,901

3. The charges entered in the two lines described as "Interest on Debt" and "Annuities in purchase of Railways" had their origin in the transactions of 1879, when the power of the Government to purchase the East Indian Railway by the payment of a terminable annuity was put in force, with certain modifications. By the Act* passed in that year for the purpose, it was provided that an annuity of 1,473,750*l.* should be created in favour of the Company, to commence with 1st January 1880, and to terminate on 14th February 1953, the undertaking becoming the property of the Secretary of State; but it was arranged that the Company should work the railway for a period of 50 years (terminable after the 20th, or any succeeding 5th year),

State Railways: Interest on Debt, and Annuities in purchase of Railways.

* 42 & 43 Vict. c. ccvi.

5th year), and they were to leave in the hands of the Government one-fifth of the commuted value of the stock, instead of receiving the annuity in respect thereof; and, during the suspension of this portion of the annuity, were to be paid interest at 4 per cent. on the commuted value of that portion of the stock, together with one-fifth of the surplus profits after all expenses of the undertaking were defrayed. The Secretary of State was also empowered by that Act to grant India 4 per Cent. Stock (or Rupee Debt) to individual proprietors who might desire to receive it in exchange for their share of the annuity, a sinking fund being in that case established to redeem the stock so created within the time when the annuity would otherwise have lapsed. By two subsequent Acts† the power of exchange was so enlarged as to enable the Government to create stock in place of any railway annuities or liabilities, charged or contingently chargeable on the revenues of India, which fall within certain prescribed provisions.

† 44 & 45 Vict. c. 53, sec 2.
48 & 49 Vict. c. 25, sec. 25.

4. Under the first Act a payment of 262,000*l.* a year is made to the East Indian Railway Company, being interest at 4 per cent. on 6,550,000*l.* (the one-fifth portion of the commuted value of their capital stock), the proprietors of which availed themselves of the option of deferring their annuity, but this transaction has not involved any addition to the Debt.

5. We append a table showing the liabilities assumed by the Government on the purchase of the several undertakings, the extent to which they have been diminished by the creation of stock, the amount of stock so created, and the reduction subsequently effected through the operation of the Sinking Funds.

RAILWAY.	LIABILITY ASSUMED.			LIABILITY REDEEMED OR DEFERRED.		
	Nature.	Capital.	Annual Charge.	——	Capital.	Annual Charge.
		£.	£.		£.	£.
East Indian, purchased 31st December 1879.	Annuity, terminating 1953	—	1,473,750	Deferred	—	294,750
				Redeemed	—	327,982
				Ditto	—	480
				Deferred	—	294,750
					—	230,217
				Redeemed	—	90,085
					—	7,680
						327,982
	4½ per Cent. Debenture Stock	—	—	Redeemed	40,140	1,806
				Ditto	24,210	1,090
						330,878
	4½ per Cent. Debenture Stock	1,500,000	67,500	Redeemed	64,350	2,896
	Annuity	—	—		—	480
	4½ per Cent. Debentures	1,000,000	42,500	Discharged, 1880–81	1,000,000	42,500
	4 per Cent. Debentures	1,950,000	78,000	Ditto 1882–83	1,939,600	78,000
				Ditto 1883–84	10,400	
Eastern Bengal, purchased 30th June 1884.	Annuity, terminating 1957	—	139,162	Redeemed	—	22,311
						22,311
	4 per Cent. Debenture Stock	411,308	16,452	Redeemed	62,642	2,505
					62,042	2,481
					600	24
					62,642	2,505
	4 per Cent. Debentures	612,350	24,494	Discharged 1884–85	202,450	8,106
				Discharged 1885–86	200	
				1886–87	409,700	16,388
Scinde, Punjab, and Delhi, purchased 31st December 1885.	Annuity, terminating 1958	—	571,829	Redeemed	—	200,468
						200,468

INDIA STOCK SUBSTITUTED.						Outstanding Liabilities, 31st March 1888.		Annual Liabilities outstanding compared with those assumed.		
	Rate per Cent.	Created.		Reduced by Sinking Funds.						
		Capital.	Annual Charge.	Capital.	Annual Charge.	Capital.	Annual Charge.	Increase.	Decrease.	
		£.	£.	£.	£.	£.	£.	£.	£.	
- - - -	—	—	—	—	—	—	850,538	—	623,212	
										£. 294,750 Annuity deferred.
- - - -	—	—	—	—	—	—	262,000	262,000	—	262,000 4 per cent. Interest substituted.
- - - -	4	5,115,939	204,637	253,606	9,344	4,882,333	195,293			32,750
- - - -	3½	2,235,168	78,231	48,128	1,685	2,187,040	76,546			
- - - -	3	215,243	6,457	—	—	215,243	6,457			427 ⅔ of 480*l.* Annuity, the equivalent of which is paid in India.
- - - -	3½	48,168	1,686	258	9	47,910	1,677	330,931	—	
- - - -	3	32,597	978	—	—	32,597	978			
Sinking Fund Investment -	—	—	—	—	—	—	49,980			
							330,931			
- - - -	—	—	—	—	—	1,435,650	64,604	—	2,896	
								592,931	626,108	33,177 Net Decrease in England.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
India Rupee Debt - -	4	1,06,750	4,270	—	—	1,06,750	4,270	4,270	—	Paid in India.
		£.	£.	£.	£.	£.	£.	£.	£.	
Contribution towards Management, &c., in respect of Annuity redeemed -	—	—	—	—	—	—	1,368	1,368	—	
- - - -	—	—	—	—	—	—	116,851	—	22,311	
- - - -	3½	541,054	18,936	6,584	230	534,470	18,706			
Sinking Fund Investment -	—	—	—	—	—	—	3,476	22,311	—	
Contribution towards Pension Fund in respect of Annuity redeemed - -	—	—	—	—	—	—	129			
- - - -	—	—	—	—	—	348,666	13,947	—	2,505	
- - - -	3½	67,005	2,345	835	29	66,170	2,316			
- - - -	3	708	21	—	—	708	21	2,505	—	
Sinking Fund Investment -	—	—	—	—	—	—	168			
- - - -	—	—	—	—	—	—	371,361	—	200,468	
- - - -	3½	4,911,621	171,907	54,024	1,891	4,857,597	170,016			
Sinking Fund Investment -	—	—	—	—	—	—	30,125	200,468	—	
Contribution towards Pension Fund in respect of Annuity redeemed - -	—	—	—	—	—	—	317			

6. Against the decrease of 32,750*l.*, the difference between the portion of the East Indian Railway Annuity deferred and interest at 4 per cent. on 6,550,000*l.*, one-fifth of the commuted value of the capital stock of the company, must be set the share of surplus profits payable to the Company in India; and against the decrease of 427*l.* in England, in respect of the portion of the East Indian Railway annuity redeemed, has to be set the sum of *Rs.* 4,270, payable in India on Rupee Debt issued in exchange for 480*l.* of the annuity.

7. In the redemption of portions of each of the annuities, the Secretary of State has incurred a liability for sums chargeable on the portions of the annuities redeemed. In the case of the East Indian Railway it is a contribution towards management and other charges; in the cases of the Eastern Bengal and Scinde, Punjab, and Delhi Railways, it is a contribution towards the pensions of the former home staff of each of the railways. In addition to this the Secretary of State has, in consequence of these redemptions by means of the creation of India stock, to make an annual payment to the Bank of England for the management of the India stock so created, now at the rate of 360*l.* a million; this sum, however, is charged under the head of "General Administration."

8. The foregoing statement shows no saving by the redemption of the portions of the annuities and debenture stocks of the companies, as the whole difference between the interest on the stock created and the annuity or interest on debenture stock redeemed has been invested towards the redemption of the stock created; but in future years, commencing with 1889-90, there will be an annual saving of 25,579*l.* in respect of the portion of the East Indian Railway annuity redeemed by the issue of India 4 per Cent. stock, as it is only incumbent on the Secretary of State to invest one-ninth part of the annuity so redeemed, and not the difference between that portion of the annuity and the interest on the stock substituted for it, which now only bears interest at 3½ per cent. instead of 4 per cent.

9. With this exception, the advantage of the transactions is that the liabilities will be cancelled so much sooner than they otherwise would have been. For instance, whereas the debenture stocks were perpetual, and the annuities terminated in 1953, 1957, and 1958 respectively, the stock created in lieu thereof will be all redeemed by 1946, provided that the sums annually applicable to its redemption can be invested at 3 per cent.

10. In respect of the debentures discharged, it is impossible to make an accurate comparison. By Act 43 Vict. c. 10, the Secretary of State obtained power to raise 2,950,000*l.* for the discharge of the debentures of the East Indian Railway; and the money directly applied to the discharge of 1,000,000*l.* of these debentures, which fell due in January 1881, formed part of that derived from the issue in December 1880 of 3,500,000*l.* India 3½ per Cent. stock; and that applied to 1,939,600*l.* discharged in 1882-83, and 10,400*l.* in 1883-84, was derived from the issue of 2,000,000*l.* India 4 per Cent. Debentures in October 1882. The latter formed part of 8,996,500*l.* debentures, of which 990,000*l.* were purchased on account of the Commission for the reduction of Debt in 1883-84, and cancelled, and 3,006,500*l.* were paid off in 1884-85, and the balance of 5,000,000*l.* were renewed at 3½ per cent. interest. The debentures of the Eastern Bengal Railway Company were paid off from money directly obtained from the issue of India 3 per Cent. stock, under the general borrowing powers of the Secretary of State, in 1884-85, 1885-86, and 1886-87.

11. As to the financial effect of the purchase of these railways, it is not practicable to give any figures in regard to the Eastern Bengal and Scinde, Punjab, and Delhi Railways, owing to their amalgamation with other lines in India. The case is, however, different in reference to the East Indian Railway, which still remains as a separate undertaking, of very much the same character as before its purchase; and, in the following statement, we give a comparison of the financial results of working this line in the years 1880 and 1887, as they would have been under the terms of the new and the old contracts:—

Comparison

Comparison of the Financial Results of the working of the East Indian Railway under the Terms of the New and Old Contracts, for the Years 1880 and 1887.

	1880.		1887.
	Rs.		*Rs.*
Net traffic Receipts	2,87,54,393		3,14,63,149
Less—Contribution to Provident Fund (1 per cent.)	2,87,544		3,14,631
		(Special)	1,50,000
	2,84,66,849		3,09,98,518
Under New Contract.			
Annuity, 1,179,000*l.* at 1*s.* 8½*d.*	1,38,02,927	(at 1*s.* 6*d.*)	1,57,20,000
Interest in lieu of Deferred Annuity, 262,000*l.* „	30,67,317	„	34,93,333
Interest on Debenture Stock, 67,500*l.* „	7,90,244	„	9,00,000
Interest on Debentures, 120,500*l.* „	14,10,732	—	—
Interest on money applied to the discharge of the Debentures of the Company			15,96,008
Interest on Additional Capital	1,36,816		10,52,594
Surplus to Company (one-fifth)	17,72,690		15,87,260
	2,09,80,726		2,43,49,195
Residue to Government	74,86,123		66,49,323
Under Old Contract.			
Interest on Share Capital, 1,310,000*l.* at 1*s.* 10*d.*	1,42,90,909	(at 1*s.* 10*d.*)	1,42,90,909
Interest on Debenture Stock, 67,500*l.* „	7,36,364	„	7,36,364
Interest on Debentures, 120,500*l.* „	13,14,545	„	13,14,545
Loss by Exchange on above Interest	11,95,743		36,31,515
(Difference between 1*s.* 10*d.* and 1*s.* 8½*d.* in 1880.)			
„ „ 1*s.* 10*d.* and 1*s.* 6*d.* in 1887.)			
Interest on Additional Capital (as under New Contract)	1,36,816		10,52,594
Company's share of Surplus (one moiety)	59,86,507		67,43,575
	2,36,60,884		2,77,69,502
Government residue	48,05,965		32,29,016
Government residue *better* under New Contract than under Old Contract	26,80,158		34,20,307

12. The following is an analysis of the Company's share of surplus profits: —

Analysis of the Company's Share of Surplus Profits.

	1880.		1887.
	Rs.		*Rs.*
Net traffic receipts, *less* contribution to Provident Fund	2,84,66,849		3,09,98,518
Under New Contract.			
Annuity, interest in lieu of Deferred Annuity, and interest on Debenture Stock, 1,508,500*l.*, at 1*s.* 8½*d.*	1,76,60,488	at 1*s.* 6*d.*	2,01,13,333
Interest on Debentures, 120,500*l.*, at 1*s.* 8½*d.*	14,10,732	—	—
Interest on money applied to the discharge of the Debentures of the Company	—	—	15,96,008
Interest on additional Capital at 4½ per cent.	1,36,816	—	10,52,594
Interest on value of Stores in hand	3,95,363	—	3,00,285
Total charges	1,96,03,399	—	2,30,62,220
Surplus	88,63,450	—	79,36,298
Company's share (⅛th)	17,72,690	—	15,87,260
Under Old Contract.			
Interest on Share Capital, Debenture Stock and Debentures, 1,498,000*l.*, at 1*s.* 10*d.*	1,63,41,818	at 1*s.* 10*d.*	1,63,41,818
Interest on additional Capital, at 5 per cent.	1,52,017	—	11,69,549
Total charges	1,64,93,835	—	1,75,11,367
Surplus	1,19,73,014	—	1,34,87,151
Company's share (one moiety)	59,86,507	—	67,43,575

13. Thus it will be seen that, under the new contract with the Company, the Government received, as the result of the working of the line in 1887, about Rx. 342,000 more than it would have received under the old contract. Moreover, the annuity charged under the new contract includes, in addition to interest, the gradual payment, by annual sums of 65,500*l.*, of the capital sum in purchase of the railway, whereby a liability for the payment of 26,200,000*l.* in the year 1953, which would have devolved on the Government if the line had not been so purchased, will be extinguished. That amount, were it evenly spread throughout the period of 73 years for which the annuity was granted, would be equal to about 359,000*l.* a year.

State Railways: Interest on Capital deposited by Companies.

Despatch to India, 22nd June 1882, No. 86 (Railway).

14. The charge on account of interest on capital deposited by Companies began in the year 1885–86. When the Southern Mahratta Railway Company was originally formed, in 1882, they were required to deposit with the Secretary of State the requisite amount of capital, receiving in rupees in India the sum requisite to produce a stipulated sterling rate of interest, together with a share of the net earnings; and the line was constructed by them as agents of the Government, who supplied the necessary funds. In 1884, however, a Select Committee of the House of Commons expressed an opinion that the terms were needlessly complicated by giving an equivalent in rupees of a sterling guarantee, and suggested that the guarantee in sterling should be absolute; and about the same time the Company represented the risk that they would incur if a bank were to fail through which their dividends might at the time be in course of transmission. Accordingly it was decided that, on and after the 1st of April 1885, the interest guaranteed on the Company's capital should be paid in sterling in this country.

Paragraph 25 of Reports.

Despatch to India, 31st December 1884, No. 166 (Railway).

15. In

15. In 1885 the Indian Midland Railway Company was allowed to raise capital for the construction of a system of railways in India on a 4 per cent. sterling guarantee, with one-fourth of the surplus profits; and shortly afterwards a new contract was made with the Bengal Central Railway Company, by which it was placed on very similar terms to the Southern Mahratta Company. These were followed in 1887 by the formation of the Bengal-Nagpur Railway Company, under a contract in which the provisions applicable to the Indian Midland Company were generally followed.

Despatch to India, 30th September 1885, No. 109 (Railway).

Despatch to India, 17th December 1885, No. 137 (Railway).

Southern Mahratta Company.

Despatch to India, 24th March 1887, No. 36 (Railway).

16. Under these various agreements a payment of 468,936*l.* was made to the several Companies in 1887-88, and it is estimated that in 1888-89 and 1889-90 the payments will amount to 634,300*l.* and 741,600*l.* respectively, involving the probable remittance from India in the coming year of more than Rx. 1,100,000. Nor will the charge remain without further increase, for each fresh issue of capital required for the prosecution of these works demands an additional payment of interest in sterling.

17. The stocks of the Indian Midland and Bengal-Nagpur Railway Companies are now quoted at a price of 117, which may be taken as an indication that a more economical arrangement might have been possible, at a somewhat later date. We would again refer to the opinion expressed in paragraphs 35 to 37 of our Third Report as to the necessity, on various grounds, for the greatest caution in raising money in this country for public works in India.

18. The payment of interest in England to the eight Railway Companies guaranteed on the old system amounted, in 1878-79, to 4,689,276*l.* Four of these undertakings have now been purchased by the State; and, excluding the Oude and Rohilkund Railway, of which the purchase has been very recently effected, the payments in 1887-88 amounted to 2,317,035*l.*, as follows:—

Guaranteed Companies: Interest.

	£.
Bombay, Baroda, and Central India Railway Company - -	410,104
Great Indian Peninsula Railway Company - - - -	1,176,609
Madras Railway Company - - - - - - -	520,332
South Indian Railway Company - - - - -	209,990

19. The following table shows to what extent the earnings of these railways in India were available towards the payment of the charges in England in 1878-79 and in 1886-87 (the latest year for which the Finance and Revenue Accounts have been received:—

Railways.	1878-79.						1886-87.					
	Net Traffic Receipts.	Payments in India for Interest, Moiety of Surplus Profits, Land, and Supervision.	Balance for remittance by Government.	Sterling Payments.	Equivalent of Sterling Payments at Average Rate of Exchange for Drawings.	Deficiency.	Net Traffic Receipts.	Payments in India for Interest, Moiety of Surplus Profits, Land, and Supervision.	Balance for remittance by Government.	Sterling Payments.	Equivalent of Sterling Payments at Average Rate of Exchange for Drawings.	Deficiency.
1.	2.	3.	4.	5.	6.	7. (=6—4)	8.	9.	10.	11.	12.	13. (=12—10)
Lines already purchased:	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*
East Indian - -	2,331,506	585,698	1,745,808	1,488,941	1,805,312	59,504	Purchased and worked under different conditions.					
Eastern Bengal -	217,667	62,070	155,597	147,137	178,401	22,804						
Scinde, Punjab, and Delhi.	318,005	12,052	305,953	551,836	669,090	363,137						
Oude and Rohilkund	229,451	10,110	219,341	271,670	329,394	110,053	296,524	17,420	279,104	381,531	525,012	245,908
	3,096,629	669,930	2,426,699	2,459,584	2,982,197	555,498						
Lines not yet purchased:												
Bombay, Baroda, and Central India.	289,116	4,101	285,015	400,314	485,373	200,358	780,641	193,488	587,153	408,327	561,885	*+25,268* Surplus.
Great Indian Peninsula.	1,252,048	222,258	1,029,790	1,117,242	1,354,634	324,844	2,114,308	357,749	1,756,559	1,176,828	1,619,393	*+137,166* Surplus.
Madras - - -	148,990	5,974	143,016	516,962	626,806	483,790	289,653	19,037	270,616	522,393	718,846	448,230
South Indian - -	74,461	9,065	65,396	195,174	236,645	171,249	165,990	11,186	154,804	207,897	286,080	131,276
	1,764,615	241,398	1,523,217	2,229,692	2,703,458	1,180,241	3,350,592	581,460	2,769,132	2,315,445	3,186,204	417,072
Total -	4,861,244	911,328	3,949,916	4,689,276	5,685,655	1,735,739	3,647,116	598,880	3,048,236	2,696,976	3,711,216	662,980

20. The South Indian Railway may be acquired by the Government on the 31st December 1890 or the 30th June 1891, provided that notice of the intention to purchase be given within six months of the 1st March 1890. The capital of the company is 3,057,908*l.* at 5 per cent., and 151,044*l.* at 4¾ per cent., together amounting to 3,208,952*l.*, for which it will be necessary to pay the equivalent of the mean market value during the three years ending on the 1st March 1890. Taking, for the purpose of calculation, the present value of the 5 per cent. stock, namely, 135*l.*, the amount to be paid would be 4,332,085*l.* It will also be necessary for the Secretary of State to accept the liability for 425,000*l.* of perpetual debenture stock bearing interest at 4½ per cent. There are also outstanding debentures to the amount of 970,000*l.*, bearing interest at 3½ per cent., and falling due between the 1st July 1889 and the 1st of July 1893. In the case of this Company the purchase can only be effected by the payment of money, and not by an annuity.

South Indian Railway.

Contract dated 16th December 1873, Clause 31 (page 48 of Commons' Paper 412 of 1882).

21. If the South Indian Railway be not bought in 1890, an opportunity for obtaining it will not again occur till 1905. In dealing with the question of the construction and working of certain State lines, your Lordship informed the Government of India, in a Despatch dated the 7th April 1887, No. 40 (Railway), that you were not prepared to take any step which would interfere with the termination of the existing contract in accordance with its provisions; and, unless some unforeseen emergency should arise, there can, in our opinion, be no doubt of the advantage of purchasing the line as soon as practicable. It is a question for consideration whether the Company should be maintained on a new agreement, for the purpose of completing the construction of the system of lines in Southern India, and working them.

22. The undertaking which, under the terms of the contracts, may next be acquired by the Government, is that of the Great Indian Peninsula Railway, which can be purchased by the payment either of money or of an annuity, on the 30th June or 31st December 1900, provided that notice be given within six months of the 17th August 1899, by which time the first 50 years of the original contract will have expired; the right to exercise such a power in 1874 was abandoned, in consideration of the Company agreeing to an arrangement whereby all surplus profits in excess of the guaranteed interest were thenceforward to be divided equally between the Government and the Company, the Government at the same time cancelling the existing debt for guaranteed interest, and taking no account as against the Company in future of such advances after the profits of a half year had been applied to the discharge of the amount due for that period. The share capital of the Company amounts to 20,000,000*l.*, bearing interest at 5 per cent., and now quoted in the market at 176*l.* per 100*l.* of stock. There is also a sum of 2,701,450*l.* irredeemable 4 per cent. debenture stock; and there are outstanding debentures to the amount of 2,111,300*l.*, of which 1,847,300*l.* bear 3½ per cent. interest, and fall due between the 1st July 1890 and the 1st July 1895, and 264,000*l.* bear 3¼ per cent. interest, and expire on the 1st July 1895. Dividends in excess of the guaranteed 5 per cent. have in recent years been earned by this line to the following extent, of which one-half was paid to the Company on the dates specified:—

Great Indian Peninsula Railway.

Contract, dated 17th August 1849, Clauses 23 and 26 (page 51 of Commons' Paper 259 of 1859).

Despatch to India, 28th July 1870, No. 47 (Railway).

	£.	s.	d.	
January 1885	1	19	8	per cent.
„ 1886	2	–	8	„
„ 1887	2	8	–	„
July „	–	8	–	„
January 1888	2	18	8	„
„ 1889	2	13	6	„

The profits of this line are likely to be enhanced by the construction of the Indian Midland and Bengal-Nagpur Railways, which will bring over it the produce of the North-West and Central Provinces seeking export from Bombay; and, consequently, the value of the share capital is likely to increase.

23. The arrangement regarding the division of surplus profits was accepted also by the Bombay, Baroda, and Central India Railway Company, which cannot, therefore, be purchased under the contract before the 31st December 1905, on which date or on the 30th June 1906 it may be acquired by the payment either of money or of an annuity, if due notice shall have been given within six months from the 1st May 1905, being 50 years after the date when the lease of 99 years commenced. The share capital is 7,550,300*l.*, bearing interest at 5 per cent., and

Bombay, Baroda, and Central India Railway.

Contract dated 21st November 1855, Clauses 9, 22, and 25 (pages 111-117 of Commons' Paper 259 of 1859).

and now quoted at 175; and there are 888,500*l.* of debentures at 3½ per cent., repayable between the 5th May 1889 and the 1st August 1891, and 100,000*l.* at 3¼ per cent., falling due on 31st March 1890. The profits of this Company have been increased by its connection with the Rajputana-Malwa Railway, the working of which line was entrusted to them in 1884, under an agreement by which the Company receive one-fifth of the surplus profits after the Government have received 5 per cent. interest on the capital expended on the undertaking. The dividends earned by this Company in recent years in excess of 5 per cent., one-half of which has been paid to the Company on the dates specified, have been as follows:—

Despatch to India, 30th April 1884, No. 51 (Railway).

	£.	s.	d.	
January 1885	2	15	–	per cent.
„ 1886	2	15	–	„
July „	1	–	–	„
January 1887	3	7	–	„
July „	–	17	–	„
January 1888	2	17	–	„
July „	–	3	–	„
January „	2	12	–	„

24. The last line of which, according to the contract, possession can be acquired by the Government, is that of the Madras Railway Company, which, having also accepted the terms regarding the division of surplus profits (of which, however, the prospect is extremely remote), were exempted from the liability to have their property purchased on the first occasion mentioned in the contracts of 1852 and 1858. These contracts were revised in 1871, when the several undertakings of the Company were consolidated, and the date when notice of purchase might first be given was fixed at 50 years from the 1st April 1857, that is, in 1907; and the Government may thus obtain the property on the 31st December 1907, by the payment either of money or of an annuity. The share capital consists of 8,757,670*l.* at 5 per cent., quoted at 148¾, 999,960*l.* at 4¾ per cent., and 500,000*l.* at 4½ per cent., or 10,257,630*l.*, in all. The outstanding debentures are 102,200*l.* at 4 per cent., falling due 31st December 1890, 237,800*l.* at 3½ per cent., expiring on the 30th June 1892 and 1893, and 60,000*l.* at 3¼ per cent., repayable on the 31st December 1895.

Madras Railway.

25. The following table shows the great improvement which has taken place in recent years in the value of the stock of these railways, a comparatively small share of which is due to any enhancement of receipts:—

Value of Stock of Guaranteed Railways.

Railways.	Years.	Net Earnings of Line, per Cent.	Dividend paid to Stockholders, including 5 per Cent. Guaranteed Interest.	Price of Stock on which 5 per Cent. Interest is guaranteed.	
				Highest.	Lowest.
			£. s. d.		
Bombay, Baroda, and Central India	1885	8·07	6 7 6	154	132½
	1886	8·58	6 17 6	167½	150
	1887	7·54	7 2 –	171¼	160½
	1888	—	6 10 –	176½	160½
Great Indian Peninsula	1885	6·72	5 19 10	146	128
	1886	7·80	6 – 4	153	142
	1887	7·85	6 8 –	161½	144½
	1888	—	6 9 4	174	155
Madras	1885	2·85	5 – –	129	114
	1886	2·79	5 – –	131	126
	1887	2·54	5 – –	134¾	125½
	1888	—	5 – –	146	131
South Indian	1885	3·42	5 – –	129	112
	1886	3·16	5 – –	130	125
	1887	3·35	5 – –	132	125
	1888	—	5 – –	135	128

26. Although the present figures are, of course, inapplicable to the actual purchase of the railways under the several contracts, it may be of interest to see from the following table what would be the result to the Government, if it should be able, when opportunity occurs, to obtain the lines by granting annuities based on the present price of the railway stocks and a rate of interest of 3¼ per cent., the net traffic receipts of the lines being calculated from the returns most recently received, and the rate of exchange taken at that of the present time, say 1*s.* 4½*d.*:—

	Great Indian Peninsula Railway.		Bombay, Baroda, and Central India Railway.		Madras Railway.	
Date of purchase	30th June 1900		31st December 1905		31st December 1907	
End of term	16th August 1948		1st May 1954		1st April 1956	
Period of annuity	48 years		48½ years		48½ years	
Capital	£20,000,000		£7,550,300		£10,257,630†	
Present market price	173		174*		130 to 145†	
Purchase money	£34,600,000		£13,137,522		£14,718,567†	
Annuity, taking interest at 3¼ per cent.	£1,431,000		£541,000		£606,000	
Guaranteed Interest now paid	£1,000,000		£377,515		£507,882	
	Present Arrangement.	If purchased by means of an Annuity.	Present Arrangement.	If purchased by means of an Annuity.	Present Arrangement.	If purchased by means of an Annuity.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Net Traffic Receipts for year ending 30th June 1888, *less* contribution to Provident Fund	2,07,91,922	2,07,91,922	67,06,389	67,06,389	31,18,300	31,18,300
Guaranteed Interest, at 1*s.* 4½*d.* per rupee	1,45,45,454	—	54,91,126	—	73,87,374	—
Company's share of surplus profits	39,55,708	—	11,13,272	—	—	—
Annuity at 1*s.* 4½*d.* per rupee	—	2,08,14,545	—	78,69,090	—	88,14,544
Total Charge	1,85,01,162	2,08,14,545	66,04,398	78,69,090	73,87,374	88,14,544
Receipt by Government (+) or Charge to Government (—)	+22,90,760	—	+1,01,991	—	—	—
	—	—22,623	—	—11,62,701	—42,69,074	—56,96,244
Worse result to the Government	23,13,383		12,64,692		14,27,170	

* High price partly due to Rajputana-Malwa Railway.

£.		£.
† 8,757,670 at 5 per cent. at 145	=	12,698,622
999,960 at 4¾ „ „ 137	=	1,369,945
500,000 at 4½ „ „ 130	=	650,000
£. 10,257,630		£. 14,718,567

Thus, if the Government were to buy these lines on the terms assumed, they would accept an additional charge (including the annual sum requisite to redeem the capital at the end of the period) of Rs. 23,13,383, Rs. 12,64,692, and Rs. 14,27,170, respectively, or an aggregate of Rs. 50,05,245 annually, in order to extinguish in about 48 years sterling liabilities of 20,000,000*l.*, 7,550,300*l.*, and 10,257,630*l.*, or altogether 37,807,930*l.*, which, if evenly spread over the 48 years, would amount to an average of nearly 788,000*l.* a year.

Subsidized Railway Companies.

27. The payments made in the years 1881–82 to 1884–85, for advances of interest to Subsidized Railway Companies, arose in consequence of the conditions made in the contracts with the Bengal Central and Rohilkund and Kumaon Railway Companies, which received no permanent guarantee of interest.‡ The Secretary of State, however, agreed that, until the lines were opened for traffic throughout (or until a specified date), he would advance interest at the rate of 4 per cent. on a limited sterling sum paid to his credit for the construction of the line, such advances being

‡ Contracts dated 26th July 1881, Sections 22 and 27, and 12th October 1882, Sections 39 and 40.

being subsequently repayable with interest thereon out of the profits in excess of 5 per cent. on the capital. The amounts thus advanced have been the following:—

Years.	Bengal Central Railway.	Rohilkund and Kumaon Railway.	Total.
	£.	£.	£.
1881–82 - - - - - -	4,301	—	4,301
1882–83 - - - - - -	13,320	351	13,671
1883–84 - - - - - -	24,003	3,798	27,801
1884–85 - - - - - -	29,675	6,720	36,395
£.	71,299	10,869	82,168

After the opening of the railways the arrangement for the advances of interest terminated.

28. The following sums have been received by the Secretary of State towards repayment of these advances:—

Years.	Bengal Central Railway.	Rohilkund and Kumaon Railway.	Total.
	£.	£.	£.
1881–82 - - - - - -	2,290	—	2,290
1882–83 - - - - - -	3,680	—	3,680
1883–84 - - - - - -	2,645	—	2,645
1884–85 - - - - - -	202	295	497
£.	8,817	295	9,112

29. On the 5th of January 1887 a new contract was made with the Bengal Central Company, with effect from the 1st of July 1885, by which the Government agreed to forego its claim for repayment of the advances (which, including a payment of 15,000*l.* made in July 1885, amounted to a net sum of 77,482*l.* not repaid), and to pay interest at 3½ per cent. on the capital. From that date, therefore, the charge under this head ceased, and the payment of interest to this Company is included under interest on capital deposited by companies. The advances to the Rohilkund and Kumaon Company, amounting to a net sum of 10,574*l.*, are repayable, with interest, whenever there are sufficient surplus profits for the purpose.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
J. B. Peile.
A. C. Lyall.

TWELFTH REPORT of the Special Committee on Home Charges, 5th April 1889.

My Lord,

THE payments in England under the head of Army, during the years from 1877-78 to 1887-88, have been as follows:—

Army Charges.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Effective other than Stores -	1,146,258	1,271,088	1,293,736	1,301,891	1,190,354	1,138,750	1,145,671	1,151,761	1,066,426	1,299,323	1,184,512
Special Expeditions - - -	—	2,956	4,077	2,543	12,500	55,025	6,162	—	—	—	—
Stores - - - - - - -	1,154,461	772,773	875,287	805,739	575,698	582,510	534,983	462,378	929,642	487,278	658,534
Total Effective - - -	2,300,719	2,046,817	2,173,100	2,110,173	1,778,552	1,776,285	1,686,816	1,614,139	1,996,068	1,786,601	1,843,046
Non-Effective - - - -	1,980,531	1,936,118	2,115,824	2,064,928	2,231,933	2,230,734	3,336,768	2,360,283	1,693,311	1,777,565	1,897,969
TOTAL Army Charges - - £.	4,281,250	3,982,935	4,288,924	4,175,101	4,010,485	4,007,019	5,023,584	3,974,422	3,689,379	3,564,166	3,741,015

2. The reduction of 540,235*l.* in 1887-88 as compared with 1877-78 is almost entirely attributable to the smaller payment for stores, which was less by 495,927*l.* than the sum paid ten years previously. Of the other charges, those for Effective Services were greater by 38,254*l.*, and those for Non-Effective Services were lower by 82,562*l.*

3. The Effective Charges, excluding the payments in connection with the special expeditions to Afghanistan and Egypt, may be thus divided:—

Effective Charges.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Payments to War Office, for British troops - - - -	500,000	561,920	614,167	606,409	594,900	507,000	506,518	533,269	552,299	701,526	651,961
Furlough allowances - - -	325,442	311,803	278,471	303,669	318,134	267,102	232,847	233,802	156,791	248,958	263,520
Pay of regiments during voyage to and from India - - -	18,620	25,449	13,523	25,673	7,955	12,515	8,568	8,386	6,172	8,093	9,278
Passage - - - - - -	261,410	345,463	374,115	352,618	344,148	327,432	367,917	358,517	332,225	301,666	229,480
Miscellaneous charges - -	40,786	26,453	13,460	13,522	15,217	24,701	29,821	17,787	18,939	39,080	30,273
	1,146,258	1,271,088	1,293,736	1,301,891	1,190,354	1,138,750	1,145,671	1,151,761	1,066,426	1,299,323	1,184,512
Stores - - - - - - -	1,154,461	699,619	704,884	737,719	575,195	529,724	534,983	462,378	929,642	487,278	658,534
TOTAL - - - £.	2,300,719	1,970,707	1,998,620	2,039,610	1,765,549	1,668,474	1,680,654	1,614,139	1,996,068	1,786,601	1,843,046

4. The system under which payments have in past years been made to Her Majesty's Government, on account of the recruiting charges and other disbursements made by the War Office in respect of the portion of the British Army serving in India, was explained in the Eighth Report of the Committee of 1880, from which we quote the following paragraphs:—*

* Paragraphs 3 to 16.

"Under Effective Services, the principal payment is that made to Her Majesty's Exchequer on account of disbursements by the War Office in respect of Her Majesty's British forces serving in India, including recruiting charges and pay of colonels of cavalry and infantry. The amount thus paid was 500,000*l.* in 1877-78, 530,000*l.* in 1878-79, and 550,000*l.* in 1879-80.

"By the 128th section of Act 33 Geo. 3, c. 52, it was enacted that the East India Company should bear the actual expenses incurred for the support and maintenance of the British troops serving in India. Under this arrangement the Company paid, on the average, for the 20 years from 1837-38 to 1856-57 about 295,000*l.* a year; and they also expended upwards of 45,000*l.* a year on the recruiting establishment during that period.

"On the outbreak of the Mutiny, the number of Queen's troops in India, which had averaged about 25,000 officers and men, was raised to about 80,000, and consequently the payments

payments to the Imperial Government were greatly increased, as will be seen from the following statement:—

Years	Number of Officers and Men in India.	Payment of Arrears.	Advances for current Year.	Advances for future Years.	Total paid in each Year.	—
		£.	£.	£.	£.	
1857-58 - - - -	76,605	575,000	600,000	—	1,175,000	A sum of 213,433*l.* was subsequently recovered on account of over-payments from 1855-56 to 1860-61.
1858-59 - - - -	83,121	2,110,699		—	2,110,699	
1859-60 - - - -	66,707	348,000	625,300	350,000	1,323,300	
1860-61 - - - -	61,841	819,533	560,000	—	1,379,533	
1861-62 - - - -	58,438	310,000	760,000	—	1,070,000	

During those five years the recruiting charges at Warley were 120,118*l.*, 134,628*l.*, 101,927*l.*, 71,592*l.*, and 24,547*l.* respectively.

"After the assumption of the direct Government of India by the Crown, and the discontinuance of the local Army, the special recruiting staff being consequently given up, a Committee, presided over by Sir Alexander Tulloch, of the War Office, was appointed to arrive at an average rate which should be paid by the Indian Government in respect of the British troops serving in India; and, on their recommendation, a rate of 10*l.* was adopted for each man on the effective strength of the Army in India, according to the muster rolls for 12 months, such rate to include all expenses incurred on account of regiments and recruits for the service of India, and maintaining them until arrival there, and after embarkation from India, except clothing, arms, and accoutrements, which were subject to special regulations, and also except passage money and transport. This mode of payment was in force for nine years, from 1861-62 to 1869-70, during which period the average effective force in India was 63,124 officers and men, and the average annual payment on account of those years was consequently 631,240*l.*

	Average Effective Strength in India.	Paid to the Imperial Government on account of each Year.
		£.
1861-62 -	58,438	584,380
1862-63 -	69,586	695,860
1863-64 -	68,745	687,450
1864-65 -	69,313	693,130
1865-66 -	65,140	651,400
1866-67 -	61,917	619,170
1867-68 -	56,831	568,310
1868-69 -	58,431	584,310
1869-70 -	59,714	597,140
	9)568,115	9)5,681,150
	63,124	631,240

"In 1869, it was determined, at the instance of the War Office, to revert to the system of actual charges, and a Committee was appointed, over which Mr. Seccombe presided, to consider the necessary arrangements. In accordance with their recommendations, it was agreed that India should pay the following rates:—

		£.	s.	d.
For each Cavalry recruit - - - -		136	13	11
,, ,, Infantry recruit - - - -		63	8	5
With an addition of 13*l.* 11*s.* if the recruit shall have passed through the Riding House Establishment.	,, ,, Royal Horse Artillery recruit - -	78	14	8*
	,, ,, ,, Artillery mounted recruit -	59	2	10
	,, ,, ,, ,, dismounted recruit -	58	9	3
Receiving a similar sum for each man disembarked on return from India with not less than two years to complete his service.	,, ,, Cavalry non-commissioned officer or soldier embarked as reliefs, or sent otherwise than from Indian depôts	55	17	3
	,, ,, Infantry - ditto - ditto - -	27	7	11
	,, ,, Royal Horse Artillery ditto - -	47	10	7
	,, ,, ,, Artillery - ditto -	40	11	5

* Called 78*l.* 14*s.* 9*d.* by Mr. Bouverie's Committee.

"The India Office at the same time undertook the direct payment of officers on furlough from India (with the exception of the pay of colonels of regiments and colonels commandant of Artillery, which was to be issued by the agents and charged to India). Advances to regiments and drafts proceeding to and returning from India, and the charges for invalids and time-expired men, were also separately adjusted.

"In submitting the Reports containing these recommendations, the members of the Committee who represented the India Office repeatedly drew attention to the excessive strength of the depôt establishments charged to India, and consequently increased charge for recruits; they pointed out that, whereas those sent from the Warley Depôt had only cost 19*l.* 15*s.* per man on the average of the years 1850 to 1859 (or 26*l.* 7*s.* 5*d.*, if the years of and after the Mutiny were omitted from the calculation), the cost of the estimated establishment of the Indian depôts kept up by the Imperial Government for cavalry and infantry showed an average of 205*l.* per man from 1861-62 to 1867-68

while the arrangement of 1870 gave an average cost of 136*l.* 13*s.* 11 *d.* for cavalry, and 63*l.* 8*s.* 5*d.* for infantry recruits. After making allowance for additional expenditure in certain exceptional years, and for changes in the terms of enlistment, pay, clothing, &c., Mr. Seccombe and Generals Jameson and Hannyngton held it to be unnecessary to incur so heavy an expenditure as far as Indian interests were concerned, and pointed out that it was further to be borne in mind that the depôt troops and companies were available to meet any emergency for which a Home garrison was required.

"The claims for the years 1870-71 to 1872–73 were agreed to be settled on the foregoing basis; and the following statement will show the amount of claims and payments:—

Years.	Average Effective Strength.	War Office Claims.	Sums objected to by India Office.*	Advances by India Office to Imperial Government.	Direct Payments by India Office.	Total Payments.
		£.	£.	£.	£.	£.
1870–71 - - - -	58,987	486,684	58,973	505,000	150,299	655,299
1871-72 - - - -	60,605	444,512	47,557	435,000	166,568	601,568
1872–73 - - - -	62,091	388,611	27,460	450,000	146,315	596,315

* Chiefly a charge for old soldiers as recruits.

The advances to the Imperial Government were made before accurate information had been received as to the effective strength, and proved to be in excess of the amount due. Recoveries were accordingly made in the following years.

"Differences having arisen between the War and India Offices as to the adjustment of these Home charges, a Committee was appointed in 1874, under the presidency of the Right Honourable E. P. Bouverie, to arbitrate on the questions at issue. The rates fixed by this Committee as those which India should pay were:—

"From 1st April 1873:

"For each brigade depôt with an Indian depôt attached, 5*l.* a day.

"For every trained infantry soldier sent out, 22*l.* 10*s.*, whether in drafts or battalions, subject to deduction in the case of recruits of less than three months' service, India being repaid 15*l.* for each effective soldier returning with not less than six months to complete his service, or 7*l.* 10*s.* if (the payment of 15*l.* not being made) he were transferred to the Reserve.

"The actual cost of invalids at Netley, for not more than six months, to be paid by India.

"From 1st April 1874:

"India also to bear the actual expenses at Canterbury of the depôts of cavalry regiments in India and depôt staff, the expense of repairs of buildings, and one-fourth of the riding establishment.

"For each cavalry soldier embarked with a regiment, 54*l.*, with a return credit of 36*l.* (or 10*l.* 16*s.* if joining the Reserve).

"For the years 1872-73 to 1874-75:

"For each Royal Horse Artillery soldier embarked with drafts, 78*l.* 14*s.* 9*d.*
"For each Royal Artillery mounted man embarked with drafts, 59*l.* 2*s.* 10*d.*
} with 13*l.* 11*s.* extra if dismissed from riding drill.

"For each Royal Artillery dismounted man embarked with drafts, 58*l.* 9*s.* 3*d.*

"For difference of numbers on passage,—

"Royal Horse Artillery, 47*l.* 10*s.* 7*d.*
"Royal Artillery, 40*l.* 11*s.* 5*d.*

After

"After 1st April 1875, India to contribute 64,000*l.* a year in aid of the Artillery depôts, &c., so long as the force in India and depôt establishments remained at their present strength; and

"India from that date to pay for each man embarked, whether in drafts, brigades, or batteries, for Royal Horse Artillery, 57*l.* 5*s.* 8*d.*; for Field and Garrison Artillery, 26*l.* 16*s.* 4*d.*; credit being given for two-thirds of the amount for each soldier disembarking with his regiment, or one-fifth if returning to join the Reserve.

"India was also to pay a percentage for all desertions; to pay 20,000*l.* a year from the 1st April 1870 for educational establishments (not including Sandhurst); and further to be chargeable with the pay and allowances, for the period of instruction at Chatham and Shoeburyness, of the officers sent out to India to maintain or increase the establishment of Royal Artillery and Engineers, the charge in the case of the latter corps being fixed at 350*l.* per officer.

"The following statement will show the claims and payments made in accordance with these rates:—

Year.	Average Effective Strength.	War Office Claims.	Sums objected to by India Office.	Advances by India Office to Imperial Government.	Direct Payments by India Office.	Total Payments.
		£.	£.	£.	£.	£.
1873–74	62,166	403,770	12,587 (Chiefly for old soldiers claimed as recruits.)	400,000	142,012	542,012
1874–75	62,443	430,371	11,152	380,000	130,779	510,779
1875–76	61,562	468,585	8,000	320,000	134,284	454,284
1876–77	60,707	697,711*	8,000 (Estimate)	400,000	150,548	550,548
1877–78	60,022	-	-	500,000	141,091	641,091
1878–79	59,676	-	-	530,000	152,780	682,780

* Including payment at 20,000*l.* a year for seven years from 1st April 1870, on account of Educational Establishments.

"The payments from 1861–62 to 1869–70 were at the rate of 10*l.* a man, and from 1870–71 to 1878–79 at the rate of 9*l.* 11*s.* a man, of which 7*l.* 3*s.* was paid to the Imperial Government, and 2*l.* 8*s.* paid direct by this Office.

"Owing to the great delay which had occurred in settling these claims, a proposal was made by the Treasury, which was accepted by the Secretary of State in Council on the 18th of June 1878, and finally adopted in a Treasury Minute of the 2nd of July following,* by which it was agreed that the advances by this Office should be taken in full discharge of all claims by the War Office to the 31st March 1879. It was estimated by the Chancellor of the Exchequer that this conclusion involved a concession to India of a sum between 100,000*l.* and 150,000*l.*

* See House of Commons Paper 14 of 1878.

"An offer had been made by the India Office to pay 6*l.* a man for those charges which were defrayed by the War Office, while the War Office claimed 7*l.* 2*s.* 6*d.* The Treasury thereupon proposed a compromise, at the rate of 6*l.* 10*s.*, which the Secretary of State in Council intimated his readiness to agree to for 10 years; but Sir Stafford Northcote was unwilling to adopt a fixed rate without further inquiry, and a Commission was accordingly appointed in February 1879, of which the Earl of Northbrook is the Chairman, to ascertain as nearly as possible the amount of the effective charges incurred in this country in respect of troops serving in India, and, the principle of a capitation rate being accepted, to determine what the rate should be, what basis should be taken for arriving at the numbers on which the rate is to be payable, and how long the rate should continue in force without revision.

"After several meetings the Commission found it necessary to postpone the inquiry until they could obtain the reports of the Commission presided over by Lord Airey, which had been appointed to consider the period of service and the system of recruiting, and the Commission nominated by the Governor General in Council to report upon the expenditure and organisation of the Army in India. On the 8th of July 1880, however,

the Treasury proposed that the Commission should resume its labours, with the view of recommending a 'temporary arrangement . . . which should govern the payments 'by the Indian Government, on account of Home charges of British troops serving in 'India, for two or three years from the first of April 1879,' and your Lordship has expressed your concurrence in this proposal."

5. The First Report* of Lord Northbrook's Commission was dated the 4th of October 1880. The uncertainty which then existed as to the number of troops to be maintained in India prevented them from proposing a capitation rate for the years 1879-80 and 1880-81, as the exceptional circumstances of the time made it likely that the operation of such a rate would prove inequitable. But an examination of the claims which would, in ordinary course, be made by the War Department against India for the effective charges of 1879-80, with an allowance for certain modifications of the basis upon which those claims were calculated, led them to recommend that the payment in respect of that year should be fixed at 500,000*l.*, including the claims for deferred pay of soldiers and for educational establishments.

* See enclosure to Despatch to India, 13th January 1881, No. 9 (Financial).

6. The questions of organisation, which, as above mentioned, had originally led the Treasury to propose a temporary arrangement for two or three years, not being determined,† the Commission were, in May 1882, requested to make a further report for the years 1880-81 and 1881-82; and in the following July they presented their Second Report. Taking as a basis the contribution of 500,000*l.* in respect of 1879-80, they added thereto, on account of deferred pay, which was an increasing charge, 15,000*l.* in 1880-81, and 30,000*l.* in 1881-82. The reduction of Royal Engineers in India had thrown on the British Establishment a number of officers who were temporarily in excess of the English requirements; and on this account 5,000*l.* was added in 1880-81, and 7,000*l.* in 1881-82. In 1881-82 the War Office transferred to the Non-Effective Account the pay of Colonels of Cavalry and Infantry, and for that year a deduction of 50,000*l.* was made for this reason. The result was to bring out a charge of 520,000*l.* for 1880-81, and of 487,000*l.* for 1881-82.

† See Enclosures to Despatch to India, 31st August 1882, No. 271 (Financial).

7. No further action was taken by the Commission as a whole, though both by the War Office and by the representative of the India Office numerous calculations were made and questions examined, until December 1885, when the Commission were again asked to make temporary recommendations, pending the submission of a complete report on the whole question.‡ On the 28th of that month they furnished a Third Report, dealing with the three years 1882-83, 1883-84, and 1884-85. Again taking the basis of 500,000*l.*, which appeared suitable, as the number of effective men had, on the average, fairly corresponded with the number in 1878-79, and subtracting therefrom 50,000*l.* on account of the pay of Colonels of Cavalry and Infantry, there remained 450,000*l.* The Commission were, however, compelled for the time to exclude from the calculation the deferred pay (which had grown with great rapidity), and therefore a further deduction had to be made of 29,000*l.*, which had been included on that account in the charge for 1879-80, so that the sum taken as the basis was reduced to 421,000*l.* An adjustment of 4,029*l.* in 1882-83, and 4,372*l.* in 1883-84, was then made on account of fines collected in India, which had been erroneously credited to the British Government; and the sums payable by the Government of India, excluding deferred pay, were stated to be 416,971*l.* for 1882-83, 416,628*l.* for 1883-84, and 421,000*l.* for 1884-85.

‡ See Enclosure to Despatch to India, 22nd April 1886, No. 120 (Financial).

8. In July 1888§ the Treasury requested the Commission to resume the inquiry, which had been suspended since 1885, with the view of determining the charge for deferred pay during the three years ending on the 31st of March 1885, and of arriving at an annual payment as a permanent basis for future charges. On the 31st of July the Commission made a Fourth Report, in which they stated the charge payable by India on account of deferred pay to be 97,714*l.* for 1882-83, 163,153*l.* for 1883-84, and 101,338*l.* for 1884-85; and they added that it remained for them to ascertain the payments to be made by India in respect of all effective charges for 1885 86 and 1886-87, and to endeavour to establish a permanent basis on which the payments for future years may be calculated.

§ See Enclosure to Despatch to India, 22nd November 1888, No. 296 (Financial).

9. The

9. The Reports of the Commission have in each case been accepted by this Office and the Treasury. In the following table the amounts are shown which have been paid in respect of each year on which the Commission have reported, and the advances made on account of subsequent years :—

Years in which Payment was made.	Years in respect of which Payments or Advances have been made.										
	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	Total.
	£.	£.	£.	£.	£.	£.	£.	&.	£.	£.	£.
1879–80	550,000	—	—	—	—	—	—	—	—	—	550,000
1880–81	–50,000	500,000	—	—	—	—	—	—	—	—	450,000
1881–82	—	—	500,000	—	—	—	—	—	—	—	500,000
1882–83	—	—	7,000	500,000	—	—	—	—	—	—	507,000
1883–84	—	—	—	—	500,000	—	—	—	—	—	500,000
1884–85	—	—	—	—	—	530,000	—	—	—	—	530,000
1885–86	—	—	—	—	—	—	550,000	—	—	—	550,000
1886–87	—	—	—	—	—	—	—	700,000	—	—	700,000
1887–88	—	—	—	—	—	—	—	—	650,000	—	650,000
1888–89	—	—	—	86,804			—	—	—	600,000	686,804
		1,007,000		1,616,804							
TOTAL	500,000	520,000	487,000	514,685	579,781	522,338	550,000	700,000	650,000	600,000	5,623,804

This is exclusive of the sums shown in the margin,* which have been paid on account of certain miscellaneous charges connected with the Effective Services, which were not covered by the capitation rate in former years, and therefore were not taken into consideration by the Commission when dealing with the claim for 1879–80, which formed the basis of the subsequent settlements. It also excludes certain credits† to the Indian Troop Service, which are merely book entries, representing receipts by the War Office on account of soldiers' messing for the period of the homeward voyage, which, having been taken into account in the general settlement, have subsequently to be credited to the Troop Service in the books of this Office.

* 1879–80. For Royal Engineers (1870–71 to 1878–79) - - £. 64,167
1880–81. Adjustment of Contingent Accounts, &c. - - 156,409
1881–82. Royal Engineers - 4,900
See Despatch to India, 31st August 1882, No. 271 (Financial).

† £.
1883–84 - - - - 6,518
1884–85 - - - - 3,269
1885–86 - - - - 2,299
1886–87 - - - - 1,526
1887–88 - - - - 1,961
See Despatch to India, 31st May 1883, No. 159 (Financial).

10. Claims for the years 1885–86 and 1886–87 have been prepared by the War Office, and laid before the Commission, amounting respectively to 831,572*l.* and 712,047*l.*, and a copy of the statements has been forwarded‡ for the remarks of the Government of India. These sums include 102,985*l.* and 117,786*l.* for deferred pay, which seem moderate charges when compared with those awarded by the Commission for the previous years, it being borne in mind that the full payment will eventually be 3*l.* per man on the effective strength in India. The remaining charges, namely, 728,587*l.* and 594,262*l.*, are, however, enormously in excess of the sum of 421,000*l.* paid in respect of 1884–85; and, after making due allowance for the fact that the force is increased by one-sixth, and, that in 1885–86 there were exceptional expenses consequent on the augmentation, we cannot doubt that the Commission will see reason materially to reduce the claim, and we hope that the advances which have been made will not be found in any material degree insufficient.

‡ Despatch to India, 20th December 1888, No. 332 (Financial).

11. We consider it most important that a capitation rate, either on the force in India or on the number of recruits sent out, should be determined, by means of which the payments for effective services may be promptly decided, and thus the delay in settling the accounts may be avoided which has occurred ever since the abandonment of the capitation rate at the end of 1869-70. This question has been for ten years under the consideration of Lord Northbrook's Commission, which was appointed for the purpose in February 1879; and we would urge on your Lordship the importance of doing all that lies in your power to expedite a conclusion of the matter.

12. The following is a summary of the various charges and credits which have to be taken into consideration for its determination :—

Charges.

Capitation on troops embarked for India with regiments, or batteries, or detachments, supported by schedules of prices, based on the cost of recruits.

Charges for depôts for training recruits.

Agency.

Expenses of deserters.

Maintenance of young officers on first appointment to regiments serving in India, previous to embarkation.

Cost of training young officers of Royal Engineers for India.

Difference between the pay of two colonels and one lieutenant-colonel on the Indian establishment of Royal Engineers, but employed at home, and the pay of three lieutenants employed instead by India.

Cost of training veterinary surgeons for India, estimated normal number.

Cost of examination of candidates for Indian medical service.

Educational establishments.

Advances of pay to men embarked as drafts to India.

Expenses of invalids in hospital, and of men awaiting discharge, as well as their pay during the voyage home.

Share of cost of pay and allowances of staff of hospitals and discharge depôts.

Deferred pay.

Credits.

Rebate for men returned from India for further service with colours or reserve, and for invalids who have recovered and continued in the service (colours or reserve).

Deferred pay issued in India to men discharged there, and of deceased men whose estates are paid wholly to persons in India, so far as regards the portion for which Indian revenues are not liable.

Ship ration stoppages of detachments of men who return from India.

13. We wish, however, to draw attention to the fact that there are questions of policy which may have to be considered in determining what share of these charges should be borne by India.

14. *Furlough Allowances to Officers of the Indian Service.*—The old furlough rules of 1796 have, it is believed, altogether passed away, but a few officers still come to England under the rules of 1854, and a good many under those of 1868 and 1875. The majority, however, elect the Rules for the Staff Corps issued in 1886, which are compulsorily applied to all who may enter the corps subsequent to the 30th of June 1886. The great difference between these and the earlier rules is, that under the new regulations no proportion of an officer's service is placed to his credit for furlough, but that he may be granted leave at any time, at the discretion of the local authorities, for not more than one year, capable of extension to two years, on a fixed sterling rate of pay* if out of India. Leave in India, for one year only, may be granted with full military pay and half staff salary. Extension beyond two years is only granted on urgent grounds, and without pay; and an officer who, from ill health, is unable to return to duty within two years, or who requires an undue amount of leave, is liable to be placed on temporary half pay or on the retired list. All leave counts as service for pension, and neither in nor out of India does it involve forfeiture of appointment.

	Annual Pay.
	£.
* After appointment to the Staff Corps	200
After 4 years' service for pension	250
„ 14 „ „ „	300
„ 19 „ „ „	450
„ 24 „ „ „	600
„ 29 „ „ „	700

15. It is only since the 1st of April 1873 that the furlough pay of officers in military employment has been separated from that of military officers in the Public Works and Civil

Civil Departments. From that date the payments to the former class have been as follows :—

Years.	No. of Officers.	Amount paid.	Average.	Average Amount drawn by each Officer.
		£.	£.	£.
1873–74	833	263,290		316
1874–75	778	221,353		
1875–76	746	202,345		
1876–77	770	209,703	204,263	278
1877–78	749	203,443		
1878–79	629	184,472		
1879–80	579	162,323		
1880–81	627	176,003		
1881–82	715	215,972	177,204	292
1882–83	620	182,274		
1883–84	567	162,547		
1884–85	534	164,106		
1885–86	479	100,473		210
1886–87	584	173,607		297
1887–88	633	189,918		300

The charge in 1885-86 was exceptionally low, owing to the recall of a large number of officers to duty, and the retention of others in India: and the average amount drawn was also reduced by the return of so many officers before the year was completed.

16. It is too early as yet to say whether the operation of the new rules will permanently cause more expense; in the revised estimate for 1888–89 the payments have been taken at 206,000*l.*, a higher amount than in any year but one since 1876–77. It is, however, evident that, owing to sterling rates having been fixed for the furlough pay, no reduction is to be expected of the amount payable in England in consequence of the fall in exchange, as in the case of the furlough pay of civil officers, and that the number of rupees requisite for the remittance from India is thereby enhanced. In the annexed table a comparison is made of the rates of pay for certain ranks and salaries, under the rules of 1875 and 1886; in the relatively few cases where the salary exceeds 700 rupees a month; the comparison is more favourable to the rules of 1886.

See Appendix.

17. The deduction to be drawn from an examination of this table appears to be that the scale of furlough pay has been, on the whole, made more costly, although there are reductions in the case of very young officers, and of those who have attained a comparatively large staff salary after short service.

18. Indian officers returning from furlough under the rules of 1868, 1875, and 1886, or from temporary half-pay, are granted advances of pay to the extent of 65*l.* to a subaltern, 100*l.* to a captain or surgeon, and 150*l.* to an officer of higher rank. As a rule, a British officer who is only granted an advance of pay for 35 days is provided with a passage; and we think that, as the Indian officer has to pay for his own passage, there is a sufficient reason for the difference of treatment. We recommend, however, that the maximum amount advanced in any case should be 100*l.*

19. *Furlough Allowances of Officers of British Regiments serving in India.*—Officers of British regiments while on furlough in England receive, as a general rule, the English pay of their rank. At the beginning of 1883 the payment under this head was reduced, by transferring from it the cost of maintaining young officers, on first appointment to regiments in India, previous to their embarkation, on which account a claim, varying from 7,000*l.* to 10,000*l.*, is now made by the War Office in the general charge for effective services. Owing to this transfer, and to the smaller number of officers on furlough, the charge fell from 95,314*l.* in 1877–78 to 56,318*l.* in 1885–86, when it was exceptionally low, for the reasons stated at the end of paragraph 15, but has recently been augmented, owing, doubtless, to the greater number of British officers now on the Indian Establishment, and is estimated at 82,000*l.* in 1888–89. The reason why the average amount drawn by each officer is so small, being only about half the yearly pay of a lieutenant, is partly that the average period during which the British officers are on furlough is perhaps not more than nine months, but still more that in this head are included all those who are going to India

Years.	No. of Officers.	Amount paid.	Average amount drawn by each Officer.
		£	£
1877–78	1,020	95,314	93
1878–79	1,097	101,705	
1879–80	1,096	86,706	
1880–81	1,291	98,254	
1881–82	1,169	102,162	76
1882–83	1,073	84,828	
1883–84	1,046	70,500	
1884–85	1,001	69,696	
1885–86	1,154	56,318	49
1886–87	1,203	75,351	63
1887–88	1,231	73,602	60

India for the first time, and who receive advances of pay for only 35 days. The increase of the British forces in India recently has thus caused an augmentation in the numbers, with a considerable reduction in the average pay. If the statement be confined to those actually on furlough, we find the figures to be as follows :—

	No. of Officers on Furlough.	Amount paid.	Average drawn.
		£.	£
1878-79 - - - - - -	611	84,452	138
1887-88 - - - - - -	627	64,489	103

The decrease in the average amount drawn may be attributed partly to the fall in the rate of exchange which affects such officers of the Royal Engineers and Artillery as are under the furlough rules of 1868, partly to a reduction and re-arrangement of the rates of British pay, and partly to the officers now taking shorter leave.

20. *Advances to Regiments proceeding to India.*—When a corps is about to embark for India, the Paymaster is allowed to draw on this office for an advance of 35 days' pay to the officers, and 25 days' pay for the non-commissioned officers and men ; and, on his arrival in India, his account is adjusted. From 1877-78 to 1880-81 these advances averaged more than 11,000*l.* a year ; in the next three years they were under 2,800*l.* a year ; and from 1884-85 to 1887-88 they averaged 4,724*l.* In a year of normal relief they may be taken as varying from 4,000*l.* to 5,000*l.*

21. *Pay and Allowances, during voyage, of Regiments returning from India.*—Advances are not given in India to corps returning to England. The Paymaster usually despatches from Suez an abstract of the amount which he will require to receive on arrival at Portsmouth, in order to settle promptly all claims ; and a draft for the requisite sum is sent to him at once, his account being subsequently adjusted. In this case also the claims vary according to the extent to which the reliefs are carried out: in the six years from 1877-78 to 1882-83 the payments averaged 9,468*l.*, and in the next five years only 3,118*l.* Owing to the larger force on the Establishment, they are now estimated at 6,000*l.* a year.

22. *Indian Troop Service.*—The following have been the payments and receipts on account of the Indian Troop Service during recent years, as shewn in the Home Accounts :—

Years.	Payments.	Receipts.	Net Charge.
	£.	£.	£.
1877-78 - - - -	256,800	37,257	219,543
1878-79 - - - -	334,096	22,656	311,440
1879-80 - - - -	369,046	57,041	312,005
1880-81 - - - -	342,086	50,034	292,052
1881-82 - - - -	337,071	33,909	303,162
1882-83 - - - -	322,202	45,131	277,071
1883-84 - - - -	363,832	32,255	331,577
1884-85 - - - -	354,228	53,381	300,847
1885 86 - - - -	311,591	36,394	275,197
1886-87 - - - -	295,243	34,607	260,636
1887-88 - - - -	217,833	26,006	191,827

23. The charge necessarily varies according to the number of troops to be taken to and from India, and, in a less degree, according to the number of voyages to be made ; but it appears to be even more dependent on the cost of repairs during the year, which fluctuates very greatly. A return was recently obtained from the Transport Department of

of the Admiralty, the figures of which are in the following table compared with those contained in the Accounts laid before Parliament :—

Indian Troop Service.	Returns supplied by the Admiralty.						Returns published in the Home Accounts.					
	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	Total of 5 Years.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	Total of 5 Years.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Repairs and alterations -	116,093	102,494	62,791	48,652	85,170	415,200	140,136	113,349	91,297	55,875	91,444	492,101
Coal - - - - -	27,685	42,420	35,099	33,793	25,239	164,236	27,777	45,820	43,001	36,009	32,063	184,670
Victualling, &c., for troops (net) (*less* recoveries for messing and rations) - - -	28,703	31,392	22,942	22,634	21,038	121,709	29,395	33,018	50,406	23,026	26,055	161,900
Victualling, pay, &c., of officers and crews - - -	66,729	67,194	71,266	62,479	63,636	331,304	54,706	77,217	79,702	64,677	66,720	343,022
Canal transit in Egypt - -	36,104	27,871	35,006	37,413	31,976	168,370	35,012	31,780	35,614	39,158	35,441	177,005
Other charges and receipts -	14,522	14,809	9,600	12,512	11,499	62,942	14,868	13,671	16,252	9,437	13,448	67,676
Conveyance in other than troopships - - - - -	—	—	—	—	—	—	234	29,153	13,943	60,673	10,376	114,379
Receipts from Imperial Government for use of ships or passage of officers, &c. - - -	—	—	—	—	—	—	*-20,238*	*-4,337*	*-19,216*	*-10,651*	*-11,567*	*-66,009*
Receipt from sale of the steam tender "Prompt" to Imperial Government - - -	—	—	—	—	—	—	—	—	*-1,500*	—	—	*-1,500*
							281,890	339,671	309,499	278,204	263,980	1,473,244
Deduct,—Net sum charged in Indian Accounts - -	—	—	—	—	—	—	4,819	8,094	8,652	3,007	3,344	27,916
Total - -	284,836	286,180	236,704	217,483	238,558	1,263,761	277,071	331,577	300,847	275,197	260,636	1,445,328
Number of Voyages - -	22	20	22	24	20	108	—	—	—	—	—	—
Number of adults conveyed -	21,542	24,428	21,608	24,689	22,406	114,673	—	—	—	—	—	—
Average cost per adult - -	£. s. d. 13 4 5	£. s. d. 11 14 4	£. s. d. 10 19 1	£. s. d. 8 16 2	£. s. d. 10 12 11	£. s. d. 11 0 5	—	—	—	—	—	—

24. The explanation of the discrepancy is that the Admiralty return omits the following figures :—

		Five Years.
Cost of conveyance of officers and soldiers in other than troopships - - -		£. 114,379
Arrears of former seasons paid in 1882–83, say - - -	£. 109,500	
Less, arrears of 1886–87 not paid till 1887–88, say - - -	14,400	
		95,100
		£.209,479

If this be deducted from the total of 1,473,244*l.*, the balance is 1,263,765*l.*, which is practically the amount shown as the total cost of the troop service for the five years. The actual net payments for the conveyance of troops during the five years by other vessels were 92,234*l.* for 8,340 adults, which is at the rate of 11*l.* 1*s.* 2*d.* per head ; and, adding the number of adults conveyed in hired ships, &c., to those carried by the troop service, the average cost per adult during the five years is found to be 11*l.* 0*s.* 6*d.*

25. In the Admiralty return to which we have referred, the original cost of the troopships was stated to have been - - - - - £. 1,043,200
to which must be added for miscellaneous expenses connected with the formation of the service - - - - - - - 4,848
and for tenders and boats, moorings, hospital buildings, and other expenses, hardly any of which would have been incurred if the canal had been open when the service was formed - - - - - 126,363

Total capital outlay - - - £.1,174,411

The total cost of working the service during the 21 years ending on the 31st March 1888, is said to have been 6,040,529*l.*; and the number of adults carried 460,077, giving a rate of 13*l.* 2*s.* 7*d.* per adult; or, if it be assumed that the charge for officers and their families was 50*l.* per adult, the rate for other passengers was $\frac{4,561,779l.}{430,502.}$ = 10*l.* 11*s.* 11*d.*

26. Another way of estimating the cost is to take the annual charges excluding repairs, when it will be found that, according to the Admiralty return for the five years from 1882–83 to 1886–87, the net working expenses amounted to 848,561*l.*, giving an average of 169,712*l.* per annum. The cost of repairs and alterations during the 21 years was 1,635,013*l.*; and, if the first four years and the last, in which the charge was exceptionally light, be omitted, the amount is 1,425,057*l.* in 16 years, or an annual average of 89,066*l.* The interest at 4 per cent. on the capital outlay is 46,976*l.* Thus stated, the total average charge for interest on capital, repairs and alterations, and net working expenses, amounts to 305,754*l.* The average number of adults conveyed was 22,935, giving a rate per adult of 13*l.* 6*s.* 7*d.*, which is higher by 15 per cent. than the rate of 11*l.* 1*s.* 2*d.* stated above as the average cost by ships other than those of the Troop Service.

27. As the manner in which the transport of the Indian reliefs shall be conducted in the future is at present undergoing a special examination, we do not make any recommendation in relation to it.

28. *Passage of Officers and Troops, otherwise than in Troopships.*—There are always some officers and a few non-commissioned officers, for whom passages have to be provided when the troopships are full, or at a time when they are not running. The payments, which in 1878–79 amounted to 11,367*l.*, and in 1887–88 to 11,647*l.*, are almost entirely on account of passages to India, the payments in this country for homeward passage having been only 174*l.* and 81*l.* in the two years. We have no further remarks to make in regard to this head of charge.

29. *Miscellaneous.*—The charges which in the table in paragraph 3 have been thrown together as Miscellaneous, may be thus compared for the years 1878–79 and 1887–88:—

	1878-79.	1887-88.
	£.	£.
Passage of probationers of the Staff Corps, and of artificers on first appointment	315	(Now included in passage).
Outfit allowance to an officer on promotion to commissioned rank	-	100
Allowance to officers (formerly Indian cadets at Sandhurst) on promotion to rank of Lieutenant	900	—
Pay and allowances of Surgeons on appointment, &c.	7,916	5,858
Pay and expenses of military officers under technical instruction	762	3,572
" " " " on special duty	364	2,505
" " officers studying the Russian language	-	3,893
Expenses of Indian Native officers attending Her Majesty's Jubilee	-	1,698
Expenses in connection with the Indian Contingent engaged in the expedition to Egypt in 1882	-	443
Field allowance issued to officers and men of Her Majesty's Ships, who served as a Naval Brigade in Burma in 1885–86	-	1,243
Outfit allowance, passage to India, &c., of Lady Nurses	-	426
Purchase of stallions	14,973	9,504
Freight from India of unserviceable military stores	583	265
Miscellaneous expenditure	640	766
£.	26,453	30,273

We proceed to comment on those which appear in the Accounts for 1887-88.

30. *Outfit*

30. *Outfit Allowance to an Officer on promotion to Commissioned Rank.*—When a warrant or non-commissioned officer is granted a commission while in India, or a warrant officer is granted an unattached commission, he is allowed, with the special approval of His Royal Highness the Commander in Chief of Her Majesty's Forces, to receive 100*l.* in England, or 1,000 rupees in India, in aid of his outfit. If he is appointed to the Horse Artillery or Cavalry the allowance is 150*l.* or 1,500 rupees. The payments on this account are usually from 500*l.* to 800*l.* in the year, but in 1882–83 they were as high as 1,600*l.*, and in 1887–88 were only 100*l.*

Army Regulations, 1059.

Despatch to India, 3rd January 1889, No. 4 (Military).

31. *Pay and Allowances of Surgeons on appointment, &c.*—Candidates who obtain appointments in the Indian Medical Service are required, before proceeding to India, to attend a course of instruction in hygiene, clinical and military medicine and surgery, and pathology of diseases and injuries incidental to military service, for four months, at the Army Medical School at Netley. During this instruction they used to receive an allowance of 5*s.* a day with, or 7*s.* without, quarters, but surgeons are now * granted 8*s.* a day while on probation, and 3*s.* 5*d.* a day is paid for barrack accommodation, &c. From the date of their passing the final examination they receive 10*s.* a day up to the date of embarkation, and also an advance of two months' pay. The charges in 1878–79 and 1887–88 under this head were as follows:—

* Royal Warrant of 1887, Art. 322.

		1878–79.	1887–88.
		£.	£.
At Netley:	Pay and mess allowance (36 surgeons)	1,222	(56) 1,919
„	Barrack accommodation, furniture, and servants	766	646
„	Examination expenses	478	—
„	Share of general expenses	2,635	—
		5,101	2,565
Pay after passing final examination		1,281	1,679
Advances of pay	(43 officers)	1,285	(52) 1,465
Passage for one officer		63	—
Advertisements		186	149
	£.	7,916	5,858

No direct charge is now made on account of the examination expenses or the share of general expenses, the cost of the Army Medical School being considered as one of the charges covered by the general payment for Effective Services. The War Office estimate † that India pays about 4,000*l.* a year towards the cost of the school.

† *See* evidence before Select Committee on Army Estimates, 1887, Questions 2111 and 4840.

32. In 1887, in consequence of the Report by the Army Commission in India,‡ the Government of India recommended the discontinuance of this course of instruction, considering that the special teaching could be imparted in India with greater practical effect and at less expense; and your Lordship forwarded the proposal to the War Office, with the expression of a strong disposition to agree thereto.§ In reply the Secretary of State for War said that, as officers of the Indian Medical Service are rarely employed with European troops, he considered that the decision must mainly rest with the Secretary of State for India in Council; but he at the same time forwarded a Minute of the Senate of the Army Medical School, who were opposed to the proposal. The correspondence was transmitted to the Government of India for a reconsideration of the subject; and it was pointed out that the saving to Indian revenues was estimated, not at 70,000 rupees, as stated by the Army Commission, or 1,00,000 rupees, as it was put by the Government of India, but at little more than 4,000*l.* or 60,000 rupees a year, including the pay of 30 medical officers at Netley, and up to the date of embarkation.

‡ Letter from India, 3rd October 1887, No. 173 (Military).

§ Despatch to India, 31st May 1888, No. 128 (Military).

33. The average number of the surgeons on probation at Netley during the last

15 years has been 30, but it has fluctuated greatly, as will be seen from the following table:—

	February.	August.	Total.
1874	18	14	32
1875	20	10	30
1876	23	13	36
1877	27	19	46
1878	25	15	40
1879	14	16	30
1880	24	25	49
1881	22	10	32
1882	8	8	16
1883	5	5	10
1884	5	5	10
1885	5	7	12
1886	16	25	41
1887	28	23	51
1888	14	4	18
Total in 15 Years			453

34. The Government of India* adhered to the opinion which they had previously expressed, considering that the advantage of the training was more than counterbalanced by the loss of time and money; that the training itself could be better given by instruction in India; and that, in these times of financial pressure, it was imperative that every item of expenditure which is not absolutely required should be retrenched. Subsequently, having been asked† what measures they proposed to adopt for the instruction of the surgeons on reaching India, they replied‡ that the young medical officers would receive instruction for three months in the medical colleges of the several presidencies, and that no extra expense would be incurred for the teaching staff.

* Letter from India, 27th July 1888, No. 132 (Military).

† Telegram to the Viceroy, 12th October 1888.

‡ Telegram from the Viceroy, 1st November 1888.

35. Representations having been made by several leading members of the medical profession in this country, and by retired members of the Indian Medical Service, against the contemplated change, the question has been once more referred to the Government of India,§ with a request that they will ascertain the views of a number of representative members of the Service, including some of those who have passed through the school in recent years.

§ Despatch to India, 10th January 1889, No. 7 (Military).

36. We understand that no surgeons have been appointed to the Army Medical Department since July 1887, and that at the examination in August 1888 only four candidates were selected, all of whom were for the Indian Service. In the claim recently submitted by the War Office for Army Effective Services, the cost of the Netley School was rateably divided between the two Governments in proportion to the number of officers under instruction for India and for service elsewhere. It becomes necessary, therefore, to guard against an undue portion, or even the whole, of the cost of maintaining the school being imposed upon Indian revenues; and this, in our opinion, affords an additional reason for withdrawing altogether from the institution.

37. As regards the advances of pay, we have, in the 25th paragraph of our Ninth Report and paragraph 18 of the present Report, recommended that officers returning to India should receive advances for not more than 35 days; but the circumstances are different in this case, where the young officers on first appointment have to provide themselves with outfit, &c., and we make no objection to the continuance of the present practice.

38. We reserve the question of advertisements for consideration when we deal with that subject in treating of the charges under the Home Establishment.

39. *Pay and Expenses of Military Officers under Technical Instruction.*—A limited number of Indian officers is permitted to attend the classes at Hythe, Aldershot, and Chatham, for giving instruction in musketry, signalling, field works and military topography, electricity and telegraphy, submarine mining, and veterinary knowledge, and also at various stations for garrison instruction; and, if quarters are not provided, lodging

lodging allowance is granted, on their obtaining certificates of qualification, at the rate of 8*s.* a day for a field officer, 6*s.* for a captain, and 4*s.* for a subaltern. In 1878-79 the charge was 478*l.*, and in 1887-88, 826*l.* A payment of 1,370*l.* was also made in the latter year on account of officers of Royal Artillery who passed through the long course of instruction at Shoeburyness in 1885; formerly six, and after 1871 twelve, officers were annually withdrawn from brigades in India for this instruction, but, as it was found that this led to Indian revenues having to bear an undue share of the pay of the officers passing through the course, it was recently decided* that in future the number so paid by India shall not exceed four captains and four lieutenants, who will in each case proceed to India on the completion of the course. It has also been arranged that the payment shall in future form part of the general settlement for Effective Services.

* Despatch to India, 18th February 1887, No. 40 (Military).

40. For the instruction of conductors of ordnance at Woolwich the payment was 284*l.* in 1878-79, and 601*l.* in 1887-88. In 1886† it was determined to employ master gunners instead of park sergeants for the care of the ordnance and stores in the more important fortifications in India, and, in consequence, it became necessary to send to England selected non-commissioned officers to undergo instruction. From the date of their quitting India till their return they receive the same pay and allowances as men of their rank serving in England; the charge on this account in 1887-88 was 775*l.*

† Letter from India, 22nd December 1885, No. 195 (Military).
Despatches to India, 25th November 1886 and 25th August 1887, Nos. 345 and 208 (para. 17).

41. *Pay and Expenses of Military Officers on Special Duty.*—In 1878-79 a sum of 128*l.* was paid to an officer who, for about six months, was employed to superintend the packing, &c. of torpedo stores for India; and 236*l.* to another officer who, while on furlough, was for ten months attached to the Intelligence Branch at the Horse Guards. In 1887-88 the charge under this head was unusually heavy, and amounted to 2,505*l.*, consisting of the deputation allowance and expenses of the Superintendent and Chief Mechanical Engineer, in each case, of the Foundry and Shell Factory at Cossipore, and of the Small Arms Ammunition Factory at Dum-Dum,‡ while studying the manufacture of solid case cartridges and breech-loading steel ammunition, and inspecting the machinery required in India; and also those of the Superintendent and newly-engaged foreman of the Government Factory at Cawnpore, when visiting large leather factories and machinery, learning a new process for removing the excess of lime from hides, and purchasing machinery for the purpose.

‡ Letters from India, 27th September and 28th December 1886, Nos. 144 (para. 34) and 200, and 3rd June 1887, No. 83.
Despatches to India, 9th December 1886, No. 361 (para. 14), 13th January 1887, No. 11, and 19th April 1888, Nos. 91 (para. 9) and 93 (Military).

42. *Pay and Expenses of Officers studying the Russian Language.*—In November 1884 an application was received from an officer of the Bombay Staff Corps to remain in Europe, on furlough pay, for the purpose of studying the Russian language. Thereupon Lord Kimberley consulted the Government of India§ as to the advantage of giving inducements to officers on furlough to obtain such knowledge, by offering to those who might pass the requisite examination a gratuity of 2,000 rupees, or 200*l.*, as is given for high proficiency in Persian. The Government of India having concurred in the proposal,‖ regulations were laid down under which officers of the Indian Army leaving the Staff College,¶ on completion of the prescribed course, may, if they have passed a satisfactory examination in the Russian language, be permitted to proceed to Russia for eight or ten months, in order to study in that country. On their starting for Russia advances of pay are granted to the same amount as on return from furlough, recoverable by eight equal monthly instalments after arrival in Russia. While in Russia they receive Indian pay and allowances and half staff salary, and for all other periods between their leaving the Staff College and arriving in India they draw English pay. Passage to India is provided; and the whole time after quitting the College till they reach India counts as duty for promotion and pension, but not for furlough. If, on returning to England, they pass an examination qualifying them to be interpreters in the Russian language, they receive a gratuity of 200*l.*, together with a sum of 32*l.* or 42*l.* in repayment of their travelling expenses to and from St. Petersburgh or Moscow. Similar conditions are prescribed for officers on furlough, if specially recommended by their Government, and able to pass a preliminary examination; but, if eligible for such leave, they may, if they prefer it, be treated as on furlough and draw pay accordingly,

§ Despatch to India, 22nd January 1885, No. 17 (Military)

‖ Letter from India, 18th May 1885, No. 76 (Military).

¶ Despatches to India, 7th January 1886, No. 3, and 12th April 1888, No. 85 (Military).

accordingly, and they have no claim to a return passage to India. As a fact, they have all preferred to be treated as on duty, and the payments have been as follows :—

——	Number of Officers.	Gratuities.	Pay.	Expenses.	Total.
		£.	£.	£.	£.
1885–86 - - -	3	—	503	—	503
1886–87 - - -	13	400	2,408	116	2,924
1887–88 - - -	22	1,200	2,499	194	3,893

We are of opinion that some limit should be put to the number allowed thus to study in any one year.

43. *Expenses of Indian Native Officers attending Her Majesty's Jubilee.*—In 1887 the Government of India* sent to England 14 native officers of Indian Cavalry, to take part in the celebration of Her Majesty's Jubilee. The incident was of an entirely exceptional character, and we have no observations to make. The payments comprised 546*l.* for the pay of the native officers, 1,096*l.* for their maintenance, conveyance, &c., and 56*l.* for the pay of the European officer who was in charge of them for seven weeks.

* Letters from India, 16th May and 3rd June 1887, Nos. 72 and 80 (para. 31); and Despatch to India, 4th August 1887, No. 190 (Military).

44. *Expenses in connection with the Indian Contingent engaged in the Expedition to Egypt in* 1882.—A payment of 443*l.* was made in 1887–88, of which 439*l.* was for telegrams sent between Indian officers engaged in the Expedition to Egypt in 1882, and 4*l.* was for gratuities to two soldiers.

45. *Field Allowance issued to Officers and Men of Her Majesty's Ships who served as a Naval Brigade in Burmah.*—When the Naval Brigade was formed for service in Burmah, in the winter of 1885-86, the Naval Commaader in Chief authorised the issue to them of field allowance according to the Admiralty regulations, and the Secretary of State† agreed that it should be charged against Indian revenues. The sum of 1,243*l.* was accordingly paid in August 1887.

† Despatch to India, 30th June 1886, No. 169 (Military).

46. *Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment.*—Towards the end of 1886‡ the Government of India forwarded a memorandum by Lady Roberts on the employment of skilled lady nurses in military hospitals in India, and they recommended the gradual introduction of the system which had been at work for some time in the larger military hospitals in England and abroad. The Government of India wished, in the first instance, to confine the experiment to four of the largest stations, Rawal Pindi, Lucknow, Bangalore, and Poona, with an establishment of 22 nursing sisters, at an estimated cost of 65,000 rupees a year. In approving generally of the proposal your Lordship suggested,§ in view of the trying character of the climate, that the higher class of trained lady nurses might be supplemented by a subordinate class of nurses capable of performing some of the more laborious duties, under the constant supervision of a lady nurse in each ward.

‡ Letter from India, 1st November 1886, No. 186 (Military).

§ Despatch to India, 3rd March 1887, No. 64 (Military).

47. The proposals of the Government of India‖ were subsequently modified; and it was eventually agreed¶ that the establishment should, in the first instance, consist of two lady superintendents and twelve nursing sisters, who should begin work in two hospitals, seven of the sisters being employed at Rawal Pindi, and the other five at Bangalore.

‖ Letter from India, 1st July 1887, No. 103 (Military)

¶ Despatch to India, 16th February 1888, No. 38 (Military); Telegrams to Viceroy, 21st February, and from Viceroy, 9th and 22nd March; and Letter from India, 25th May 1888, No. 83, para. 23.

48. These lady nurses have been appointed for a term of five years, which may be renewed for a second five years, while the engagement may be terminated at any time on six months' notice on either side. In addition to free quarters, fuel, light, and punkah-pullers, pay is granted from the date of embarkation for India, at the rate of

400 rupees a month to a lady superintendent, and of 175 rupees a month to a nursing sister. They are entitled to make family remittances to England, at the official rate of exchange, to the extent of 100*l.* and 70*l.* per annum respectively. If engaged for a second period of five years, one year's leave of absence is allowed, on two-thirds pay, with free passage by sea and rail. At the conclusion of the service gratuities will be granted on the following scale :—

	Lady Superintendent.	Nursing Sister.
	Rs.	*Rs.*
If compelled by sickness to leave India before completion of first five years, for each completed year's service - - - - - - - - - -	200	75
For a completed term of five years - - - -	1,200	500
If compelled by sickness to leave India before completion of second five years, the gratuity of 1,200 rupees or 500 rupees for the first five years, and also for each completed year of the second term - - - -	240	100
For a completed term of 10 years - - - -	4,000	1,500

Passage, subject to a deduction of 2*s.* a day for messing while on board ship, is granted to lady nurses when proceeding to India on appointment, when returning home on leave, on the completion of a term of service, or if invalided home ; and they are entitled to travelling expenses to and from the port, both in England and India. An outfit allowance is granted of 25*l.* to each lady superintendent, and of 15*l.* to each nursing sister. The charge in 1887-88 comprised 200*l.* for outfit allowance, 14*l.* for travelling expenses, 200*l.* for advances of pay, and 12*l.* for advertisements.

49. Favourable reports* have been received of the working of the nursing service ; but a further communication† from India is awaited before any extension of the system will be sanctioned. It has not yet been sufficiently long in force to admit of a confident opinion being given whether the considerable expense which it involves is justified by its success ; and we think that the question of its extension, and even of its continuance beyond the period of five years for which the ladies have in the first instance been appointed, requires to be very carefully considered, more especially as there seems to be good reason to think that, when a system of skilled nursing has once been started, the service may be recruited locally at an expense far below what would be entailed by maintaining a permanent supply of trained nurses from this country.

* Letter from India, 22nd October 1888, No. 198 (Military).
† Despatch to India, 10th January 1889, No. 8 (Military), para. 1.

50. *Purchase of Stallions.*—In their Eighth Report the Committee of 1880 made the following remarks on this subject‡ :—

‡ Paragraph 37.

"Since 1860, when an application was received from the Governor General, it has been the practice to send to India from time to time carefully selected stallions, thoroughbred or trotters, for breeding purposes. The duty of obtaining them was for many years entrusted to the Government contractor, Mr. Phillips, who engaged to place them on board ship at the cost of 220*l.* each, but the animals so obtained did not give satisfaction in India. In 1874 Colonel Thornhill was appointed to select them, with a salary of 500*l.* a year ; and in a Despatch of the 20th of July 1876, No. 189 (Military), it is stated that up to the 31st March 1876 he had purchased 51 horses, at an average cost, including all charges except that of transport to India, of 301*l.* From the 1st of April 1876 to the 30th of September 1879, 158 horses have been shipped to India, the average cost of purchase, including personal and stable expenses and the salary of the agent, being 335*l.*"

51. In 1876§ the establishment of stallions for the Horse-breeding Department under the Government of India was fixed at 300, and the annual supply demanded from England was about 50. At the end of 1881 the Government of India proposed to suspend the supply. In view, however,

§ Despatch to India, 31st October 1876, No. 308 (Military).

however, of the probability of its being desired to renew it, Lord Hartington* suggested the advantage of maintaining a continuous supply, however small, in order to retain a connection with the breeders and dealers most cognisant of Indian requirements. The number to be sent out was accordingly fixed by the Government of India at about 20.† In reviewing the operation of the measures taken in 1876 for the encouragement of horse-breeding in India, Lord Kimberley, on the 20th of April 1886,‡ said that, since their introduction, 271 stallions had been purchased and sent to India from England, at a cost of about 95,000*l.*, and he called for a report on the results of this large expenditure. The report, when received, did not appear to your Lordship to be satisfactory,§ and the Government of India were asked to consider the propriety of abolishing the Horse-breeding Establishment, as now organised, and placing the stallions entirely under a Civil Department.

* Despatch to India, 30th March 1882, No. 129 (Military).

† Despatch to India, 23rd November 1882, No. 385 (Military).

‡ Despatch No. 110 (Military).

§ Despatch to India, 17th November 1887, No. 305 (Military).

52. The following statement shows the number purchased annually since 1876, and the cost:—

Years.	Number.	Aggregate Charge.			Average per Stallion shipped to India.		
		Purchase.	Contingent Expenses.	Total.	Purchase.	Contingent Expenses.	Total.
		£.	£.	£.	£.	£.	£.
1876	43	11,690	2,385	14,075	272	55	327
1877	52	14,300	3,556	17,856	275	69	344
1878	50	13,372	3,131	16,503	267	63	330
1879	17	4,900	1,753	6,653	288	103	391
1880	10	2,900	1,098	3,998	290	110	400
1881	20	5,472	1,360	6,832	274	68	342
1882	15	4,160	1,432	5,592	277	96	373
1883	24	7,013	1,709	8,722	292	71	363
1884	19	5,410	1,401	6,811	285	73	358
1885	24	7,104	1,166	8,270	296	48	344
1886	22	6,200	1,298	7,498	282	59	341
1887	24	6,443	1,452	7,895	268	61	329
1888	29	7,612	1,475	9,087	262	51	313
Total of 13 Years	349	96,576	23,216	119,792	—	—	—
Average	27	7,429	1,786	9,215	275	66	341

53. In 1880, owing to the diminution of the number of animals purchased, the salary of the agent was reduced from 500*l.* to 400*l.*, at which rate he has been paid subsequently; the charge is included among the contingent expenses. The payment made in the official year 1878-79 was less by 1,530*l.* than the amount shown above for 1878, as it included the purchase of only 45 stallions. We think that the attention of the Government of India should be drawn to this charge, with the view of ascertaining what reduction can be effected.

54. Besides the charge of 7,895*l.* for horses in 1887, the Accounts for 1887–88 include payments of 1,200*l.* to Mr. Sutherland for the purchase, at the request of the Government of India, of 20 donkey stallions in Italy, and of 409*l.* for the purchase, through the Colonial Office, of 22 in Cyprus. Mr. Sutherland's charge was reduced in 1887 from 65*l.* to 60*l.* for each animal. The purchases in Cyprus refer to two years, 12 having been bought in 1886, at an average of 13*l.* 14*s.* 2*d.*, and 10 in 1887, at an average of 14*l.* 2*s.* 8*d.*, with forage, expense of shipment, and a present of 5*l.* on each occasion to the officer who undertook the duty; the cost was 191*l.* in respect of the supply for 1886, and 218*l.* on that account for 1887. Although this outlay has taken place in many recent years, it is not necessarily a recurring charge, the animals being only bought at the express request of the Government of India.

55. *Freight from India of unserviceable Military Stores.*—Cloth cuttings, miscellaneous military stores which have become obsolete or are no longer required in India, are sent to England, as the proceeds of their sale in this country far exceed the cost of their transmission. The receipts and charges in recent years have been as follows; it will

will be understood that the receipts in one year are not necessarily the proceeds of the sale of articles transmitted in that year :—

	Receipts.	Charges.
	£.	£.
1877–78	2,995	681
1878–79	6,067	583
1879–80	1,578	358
1880–81	4,197	896
1881–82	3,678	690
1882–83	3,204	573
1883–84	821	291
1884–85	4,015	145
1885–86	1,456	293
1886–87	3,197	228
1887–88	1,129	265
£.	32,337	5,003

56. *Pay and Expenses of Artificers on appointment to various Government Factories in India, and other Miscellaneous Expenditure.*—This is a miscellaneous heading, of which the chief items are shown in the following table :—

	1878–79.	1887–88.
	£.	£.
Pay of successors to probationers for Staff Corps	99	(Now included in furlough pay.)
Pay and expenses of artificers on first appointment	102	258
Clerical work at Chelsea Hospital	50	50
Clerical assistance rendered to committees for inspecting and valuing equipment, clothing, and necessaries, taken to or from India by troops	—	84
Compensation to soldiers for non-issue of clothing	153	227
Pollock medals	38	25
Grant towards construction of ambulance by Surgeon Major Bourke	50	—
Land at Port Said, &c.	46	—
Sundries	102	122
£.	640	766

57. The following is the history of the Pollock medals. In 1848 the Court of Directors consented to become trustees of a fund of 6,200 rupees, subscribed by the inhabitants of Calcutta for the purpose of providing prizes at Addiscombe to commemorate the services of Major General Sir George Pollock, in the relief of Jellalabad, the subsequent advance to Cabul, and the deliverance of the European captives in 1842. The fund was invested in India, partly in 5 and partly in 4 per Cent. Loans, and the interest probably may now be taken at 248 rupees a year. On the abolition of the College at Addiscombe the Secretary of State, in 1861, offered to give the prize medal at Woolwich in future, which offer was accepted by the Horse Guards. The cost of the gold medal was formerly 17*l.* 1*s.* 6*d.*, but is now 12 guineas, and one is presented at each half-yearly examination of the cadets.

58. The other payments call for no remark, except as to the charges for clerical work. A gratuity of 50*l.* a year is usually given by this Office to the clerks at Chelsea Hospital, who prepare quarterly returns of such soldiers discharged to pension as have had service in India, which are needed for the check at this Office of the entries in the Army Non-Effective Accounts; and a payment * of two guineas is made for each valuation statement of the equipment taken to or from India by troops, and of 50*l.* a year for those relating to clothing,

* Finance Paper 1550 of 1876.

clothing, the cost in each of the last two cases being shared equally by the War and India Offices.

59. *Stores.*—The payments for military stores fluctuate greatly, according to the demands of the Government of India. The following table shows the charges in recent years, under the principal divisions :—

	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Clothing { Taken to India with Troops	31,402	38,671	41,872	65,170	40,185	35,306	32,474	42,688	53,072	41,573	37,236
Clothing { Stores for European Troops	266,566	133,762	216,901	278,764	188,544	157,972	126,229	149,492	191,662	209,500	180,153
Clothing { Stores for Native Troops	59,304	46,169	56,391	45,137	61,969	28,977	54,569	41,779	49,013	38,604	36,678
TOTAL	357,272	218,602	315,164	389,071	290,698	222,255	213,272	233,959	293,747	289,677	254,067
Malt Liquor	164,822	121,376	76,552	108,113	90,641	101,286	118,082	48,794	30,426	16,703	16,557
Medical	51,689	59,512	51,228	48,051	31,358	16,311	15,734	17,723	44,050	18,507	45,210
Commissariat	25,616	35,244	47,180	28,548	11,892	15,165	23,993	19,763	132,819	19,164	20,790
Ordnance and Miscellaneous:											
Arms, &c. taken to India with Troops	15,802	22,486	16,909	30,268	15,596	7,385	8,124	9,836	11,811	6,480	19,492
Stores	539,260	242,399	197,851	133,668	135,010	167,322	155,778	132,303	416,789	136,747	302,418
TOTAL	555,062	264,885	214,760	163,936	150,606	174,707	163,902	142,139	428,600	143,227	321,910
Military Operations in—											
Afghanistan	—	73,154	170,403	68,020	503	—	—	—	—	—	—
Egypt	—	—	—	—	—	52,786	—	—	—	—	—
GRAND TOTAL £.	1,154,461	772,773	875,287	805,739	575,698	582,510	534,983	462,378	929,642	487,278	658,534

60. In our Eighth Report we have dealt with the question of the purchase of stores through this Office, and we have no more to say on that point. We mentioned, however,* that the manner in which the War Office charges should in future be calculated was under consideration; and, as the correspondence has now reached a further stage, it may be well that we should examine the position.

* Paragraph 16.

61. In 1859 it was laid down that the charge to be made by the War Office † against the Indian Government for each article supplied should be the cost price, with all actual expenses up to delivery into custody of the War Office storekeeper, any subsequent expenses (with the exception of packing) being covered by the usual addition of 4*l.* 14*s.* 9*d.* per cent. for departmental charges. For many years discussions took place between the two Offices as to what was the true cost price. The War Office had two lists of prices or balance sheets, No. 1 including certain indirect expenditure, among which was an allowance for superannuation, and No. 2 adding thereto charges for depreciation of buildings and machinery, and for interest on capital. The India Office frequently objected to the payments being based on Balance Sheet No. 2, but gave way under the repeated assurance of the War Office that the rates really represented cost price, and would be from time to time revised so as to ensure the maintenance of that principle. At length, in 1886, an Inter-departmental Committee was appointed to investigate the prices charged for stores supplied to India; but, owing to the divergent views of the members, it adjourned to ascertain the opinion of the Treasury, and, before any report had been made, the question was taken up by the Select Committee of the House of Commons on Army Estimates‡ in 1887. An independent professional examination and audit of the Expense Accounts of the Army Manufacturing Departments being desired by the Committee, the task was entrusted to Mr. Whinney, President of the Institute of Chartered Accountants, and Mr. Edwin Waterhouse (of the firm of Messrs. Price, Waterhouse & Co.). The Committee appointed in 1888, in their Report § of the 17th of April, drew special attention to the report of these accountants, saying that the War Office did not appear as yet to have had time to come to a definite conclusion regarding the keeping of the Accounts of the Army Manufacturing Departments

† *See* Enclosures to Despatch to India, 6th December 1888, No. 314 (Financial).

‡ Fourth and Fifth Reports of Committee on Army Estimates, 1887.

§ First Report of Committee on Army Estimates, 1888.

Departments in a better form, but they considered that the subject required the careful attention of the Secretary of State for War and the Treasury.

62. The Secretary of State for War had already, in his Memorandum,* dated the 27th of February 1888, relating to the Army Estimates for that year, stated that, in order to maintain full Parliamentary control over the manufacturing departments, a separate vote would be submitted for the Ordnance Factories, framed on the following principle:—"The price of the articles produced by the Ordnance Factories will no longer be based upon what has been technically known as Balance Sheet No. 1, but will be, to all the departments to which they are furnished, the actual cost of manufacture and inspection, with the addition of a percentage for depreciation of buildings and machinery."

* C. 5303.

63. The Secretary of State for India having, in a letter† of the 16th of June 1888, requested that a reference might be made to the Treasury, with the view of enabling the inter-departmental Committee to proceed with its inquiry, the War Office replied, on the 13th of July, that it had "been decided to place the Government of India on the "same footing as the Army, the Navy, and the Colonies, viz., to charge all alike the "actual cost price of manufacture, including a percentage for inspection, but to omit the "charge hitherto made for interest on capital, and (under the head of indirect expenditure) "for superannuation allowances. In cases of repayment services for India and the Colonies, "an additional percentage will be added for storage charges, packing, &c."

† Enclosure to Despatch to India, 6th December 1888, No. 314 (Financial).

64. In reply to this, two letters were sent from the India Office on the 5th of December. The first expressed the satisfaction of the Secretary of State in Council at finding the principle conceded for which this Office had been contending for upwards of 20 years, since it was apparently intended now to take, as the actual cost of manufacture, not Balance Sheet No. 2, but Balance Sheet No. 1, deducting the charge of superannuation, and adding thereto a charge for inspection and a percentage for depreciation of buildings and machinery, but some minor criticisms were made regarding the manner in which it was proposed to make these charges in future. The second letter drew attention to the repeated protests of this Office, and to the alterations now admitted to be proper, and requested that the Committee might be re-assembled in order to ascertain what amount would be due to Indian revenues, in respect of past years, if the price of the stores were re-adjusted on No. 1 instead of No. 2 Balance Sheet.

65. To the latter application the War Office replied, on the 28th of January 1889,‡ that Mr. Stanhope could not concur in the proposal to re assemble the Committee for such a purpose. "It is gathered," Mr. Knox wrote, "that an impression prevails, that the more favourable terms upon which it is intended "to supply these stores to India in future have resulted from the examination of the "accounts of the manufacturing departments recently made by a firm of professional "accountants. If this is so, Mr. Stanhope desires me to state that no change is being "made in consequence of that report, the tenor of which, instead of impugning, generally "supports, the accuracy of the cost of articles manufactured in the Ordnance Factories, as "shown in the existing form of annual balance-sheet. The greatest change that is being "made is the omission of the charge for superannuation and interest on capital, an "alteration which is based upon the ground that future production should not be charged "with a dead weight which really belongs to the past, or are charges of a nature not "currently accruing. This view naturally implies that expenditure of that kind should "have been fully distributed over previous production, and that, therefore, the Indian "Government were not sufficiently charged for the stores they have heretofore had from "this Department. Mr. Stanhope further wishes the Secretary of State for India to "bear in mind that the existing No. 2 Balance Sheet prices are in many cases below the "rates paid to contractors, and that in those prices no charge has been incurred by the "Indian Government on account of the costly experiments, &c., that often precede the "adoption of new patterns of warlike stores, the deterioration of stock, or the loss entailed "in the reduced value of stores of a superseded pattern. Taking all the circumstances "into consideration, Mr. Stanhope cannot consent to give the concession now offered a "retrospective effect." A further letter, dated the 5th of February,§ has also been received, relating to the charges for repairs, cost of inspection, &c.

‡ F. 446.

§ F. 615.

66. As the War Office say that the greatest change that is being made is the omission of the charge for superannuation and interest on capital, and as these alterations were distinctly suggested in the Report* of the professional Accountants, it seems inconsistent for the War Office to say that no change is being made in consequence of that Report, and that the Indian Government has not in the past been sufficiently charged with expenditure of this kind. The contention of the India Office has for 20 years been that it was being charged with more than cost price; the change which it is now proposed to make is virtually an admission of the fact; and we consider that the claim for a reimbursement of at least a portion of the overcharge should be pressed.

* P. 22. "It is a question, however, whether, in preparing a statement of the cost to the country of Government manufactures, it is necessary or desirable to include interest on capital."

P. 31. "Inasmuch as these pension allowances were abolished in 1861, thus involving a higher present rate of pay, the charge for superannuation presses somewhat unfairly upon the present manufacture."

67. *Non-Effective Charges.*—The amount of Non-Effective Charges, stated in the first paragraph of this Report, may be thus divided:—

Non-Effective Charges.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.
Payments to Imperial Government, on account of Retired Pay and Pensions, &c., of British Forces:—	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
In respect of current year	400,000	550,000	550,000	550,000	600,000	600,000	800,000	800,000	92,000	106,203	164,956
„ „ past years	248,841	100,000	93,085	100,000	100,000	100,000	1,000,000	—	—	—	—
Pay of Colonels of Royal Artillery and new Line Regiments	Included in Effective Charges.				29,218	31,230	27,177	30,994	33,796	30,024	30,005
Non-Effective Pay and Pensions of officers of Indian Service, including Colonel's Allowances (except Artillery)	1,031,541	1,107,650	1,182,418	1,249,099	1,304,483	1,360,535	1,395,282	1,424,267	1,459,593	1,533,553	1,597,171
Capitalized value of annuities representing estimated value of prospective claim to Colonel's Allowance	83,982	98,224	141,732	78,908	59,566	7,969	—	—	—	—	—
Value of commission granted to ex-Indian officers on retirement	—	850	1,213	—	—	—	—	—	—	1,363	—
Capitalized value of Indian share of pensions granted from 1861 to 1870, to soldiers transferred from Local to British Forces	100,000	—	44,224	—	—	—	—	—	—	—	—
Lord Clive's Fund Pensions	113,433	76,502	100,216	81,619	—	—	Divided as shown below.			—	—
Pensions of Non-commissioned officers and soldiers	—	—	—	—	32,681	40,150	23,636	21,274	22,298	20,482	19,472
Compassionate Allowances of officers removed from the Service, &c.	—	—	—	—	3,213	2,896	3,287	2,937	2,821	2,543	2,244
Pensions of Widows and Families of officers killed in the Mutiny or otherwise, in discharge of their duty	Included above, under Lord Clive's Fund Pensions.				11,430	11,307	11,683	11,149	10,836	9,893	10,302
Gratuities to ditto, ditto	—	—	—	—	1,182	1,036	44	35	1,021	1,538	777
Pensions of Widows and Families of officers, &c., of the Indian Service	—	—	—	—	62,285	62,594	62,576	62,131	62,897	62,622	62,854
Indian Military Service Family Pensions, towards which the officers subscribed	1,033	1,416	1,528	2,201	2,979	3,733	4,743	5,676	6,857	8,282	9 171
Payment to Representatives of Lord Clive, on account of their reversionary claim to the capital of the Clive Fund	1,484	1,432	1,381	1,331	1,279	1,232	1,184	1,140	1,093	1,049	1,006
Medals	217	44	27	1,770	23,617	8,052	7,156	680	99	13	11
TOTAL	1,980,531	1,936,118	2,115,824	2,064,928	2,231,933	2,230,734	3,336,768	2,360,283	1,693,311	1,777,565	1,897,969

68. In regard to the payments made to the Imperial Government, on account of the retired pay, pensions, &c., of British forces serving in India, we quote from the Report of the Committee of 1880 the following paragraphs† :—

† Paragraphs 46 to 52.

"Under Act 4, Geo. 4, c. 71, the East India Company paid 60,000*l.* annually, 'in full discharge and satisfaction of all claims upon the said Company, for retiring pay, pensions, and other expenses of that nature, granted or payable . . . . in respect of any of the forces of His Majesty which have served, are now serving, or which hereafter may serve in the East Indies.'

"This Act was repealed in 1861 by 24 & 25 Vict., c. 89, which carried into effect the recommendation of a Committee presided over by Sir Alexander Tulloch, that during

during the year 1861–62 the payment should be at the rate of 3*l.* 10*s.* per head per annum 'upon the number of Her Majesty's British forces chargeable upon the said revenues of India, exclusive of the number at the depôts or on passage, as shown by the monthly muster rolls.'

"By Act 25 & 26 Vict., c. 27, this rate was continued for a further period of five years, that is, till the 31st of March 1867; and, after the expiration of that Act, payments were made on the same basis, without fresh legislative sanction.

"The payments on account of each year from 1860–61, when the fixed sum of 60,000*l.* a year terminated, were as follows: –

	Number of Officers and Men in India.	£.
1861 - - - -	58,438	204,533
1862–63 - - -	69,586	243,551
1863–64 - - -	68,745	240,607
1864–65 - - -	69,313	242,595
1865–66 - - -	65,140	227,990
1866–67 - - -	61,917	216,709
1867–68 - - -	56,831	198,908
1868–69 - - -	58,431	204,508
1869–70 - - -	59,714	208,999

"In 1870 a Committee, of which Mr. Seccombe was the Chairman, was directed to consider the question of the payments to be made in future on account of these non-effective charges; and they came to the conclusion that, owing to the want of information for determining an average or capitation rate, 'the most satisfactory, and in the end the least laborious, method of fairly adjusting those charges will be by an actual valuation of each grant of out-pension, pensions for officers' services, pensions for wounds, widows' pensions, or compassionate allowances, and the proportion of such value due to service rendered to the Indian Government, the payment of which, from Indian revenues, would be a full discharge and satisfaction for the pensions assessed.' To carry this into effect, tables would have to 'be framed for the assessment of the value of pensions, &c., by two actuaries, one to be named by the Secretary of State for War and the other by the Secretary of State for India in Council'; and it would be necessary that the War Department should furnish from time to time to the India Office statements, with particulars of, and evidence as to, the pensions granted, and the proportion due to service in India. These statements would be examined by the officers of the Secretary of State for India in Council, and the charge to India determined according to the tables of valuation prepared as already recommended.' The arrangement was to take effect in respect of all pensions and allowances granted from the 1st of April 1870.

"The recommendations of the Committee were approved, and Major-General Hannyngton and Mr. Denham Robinson were nominated as the actuaries on the part of this Office and the War Office respectively to frame the requisite tables.

"In accepting the arrangement, the Treasury suggested 'whether, after a certain experience, it might not be possible to settle a fair average charge per head satisfactory to both Governments.'

"The actuaries made their report for the year 1870–71 on the 24th of August 1871, and stated that in each case the proportion of Indian service had been derived from the Army records. Interest was taken at 4 per cent. India had been debited with the capitalized value of her share of each annuity for the whole term of life, the right being reserved to her of a future credit of the value of the annuity for the remainder of life whenever, by re-appointment, re-marriage, or any other cause except death or commutation, the annuity should cease to be payable. The actuaries pointed out that this course secured perfect justice between the two Governments, provided the system were permanent, and provided that, at the time of the credit being given to India, interest was allowed to her, for the time the half pay or pension had been payable by Great Britain, on the difference between the initial value of an annuity for such a term and for the whole life. If at any time India should cease to pay a capitalization, she would have to be compensated for the prospective credits."

69. The amount ascertained* to be due by India, under this system, was as follows:—

* Despatch to India, 30th June 1887 No. 174 (Financial).

	Number of Officers and Men in India.	Chargeable to India.
		£.
1870–71 - - -	58,987	428,725
1871–72 - - -	60,605	281,148
1872–73 - - -	62,091	318,501
1873–74 - - -	62,166	348,330
1874–75 - - -	62,443	428,841†
1875–76 - - -	61,562	543,085
1876–77 - - -	60,707	765,977
1877–78 - - -	60,022	730,756
1878–79 - - -	59,676	855,949
1879–80 - - -	63,226	886,142
1880–81§ - - -	65,552	917,681
1881–82§ - - -	60,457	902,476
1882–83§ - - -	59,391	700,373
1883–84§ - - -	55,418	472,343‡

† Excluding an exceptional payment of 244,224*l.* for pensions of men formerly belonging to the East India Company's Service.

‡ Including 54,048*l.* for pensions of Natives engaged in the three Expeditions to China.

§ From Quartermaster General's Returns for the 1st of July in each year.

70. The charges in the years from 1876-77 to 1882-83 were abnormally heavy, in consequence mainly of the large number of men who enlisted about the time of the Crimean war and the Indian mutiny having completed their 21 years' service, and of the changes in the British army by which the payment on account of the pensions granted to officers on retirement was greatly increased.

71. For the six years from 1870-71 to 1875-76 the average payments were about 6*l.* 7*s.* 8*d.* a head on the effective strength in India. For the seven years from 1876-77 to 1882-83 the average was 13*l.* 8*s.* 6*d.* a head. It was considered in this office‖ that a rate of 3*l.* 10*s.* per man was fully as high as India should be called on to pay, and as, at the end of 1877, the amount of 955,579*l.* had been paid in excess of that rate between 1870-71 and 1876-77, it was proposed that India should be allowed credit for that sum in the course of the next 10 years, an arrangement by which "the Imperial Government would "be gradually extricated from any inconvenience that might arise from their having "received, during recent years, large sums in the form of the capitalised value of "pensions granted in those years, greatly in excess of an average number, and of officers' "half-pay and widows' pensions, the value of some of which they are liable to repay to "Indian revenues." The Chancellor of the Exchequer, however, declined to consent to "a revision of non-effective arrangements . . . at present."

‖ *See* Parliamentary Paper 14 of December 1878, page 15.

72. Owing to the rapid increase of the charge, the advances quarterly made to the War Office were insufficient to defray the sums pronounced to be due, and a very large amount remained unpaid, which, on the 31st of March 1883, was 2,016,824*l.* On the 13th of November 1878, a proposal had been made by this office¶ for the adoption of an arrangement for the gradual repayment of these arrears, but no reply was received from the Treasury at the time. Meanwhile, the Committee of 1880 recorded their "opinion that it "would not be to the advantage of India that a capitation rate should now be determined; the payments in recent years have been unusually heavy, and it would be "better to wait a few years until the short service system has come into full operation, "when there will be more complete information as to the amount fairly chargeable "to India."

¶ Despatch to India, 2nd February 1882, No. 39 (Financial).

73. On the 22nd of January 1883 the Treasury at length replied** to the repeated letters from this Office regarding the arrears, and claimed interest at 4 per cent. on the whole amount unpaid, arguing that the adoption of any lower rate would be a variation of the agreement. This proposition was disputed by the India Office in a letter dated the 2nd of March 1883, on the ground that the delay was not attributable to it, and that the very great increase in the charge was due to measures adopted by the British Government for purposes unconnected with India; but an offer was made to pay interest from the beginning

** *See* Despatch to India, 22nd March 1883, No. 94 (Financial).

beginning of the year following that in which the amount due had in each case been ascertained. To this letter, and to another dated the 4th of October 1883, no reply* was given by the Treasury; and, at the end of February 1884, the sum of 1,000,000*l.* was specially remitted from India, and paid to the Treasury in partial liquidation of the arrears.

* *See* Despatch to India, 13th March 1884, No. 60 (Financial).

74. On the 4th of March 1884 the Treasury announced† that they found the arrangement for the payment of the Army Non-Effective Charges so onerous to the British Exchequer that they had decided to withdraw from it from the 1st of April 1884. A compromise was made regarding the amount to be paid for interest on the arrears; and it was agreed that in future the payments should be assessed on the following principle‡:—

† *See* Despatch to India, 27th March 1884, No. 75 (Financial).

‡ *See* Despatch to India, 23rd June 1885, No. 176 (Financial).

"1. That the proper Indian share of the annual payment to each pensioner, on the basis of past service, should be ascertained in the same manner as has hitherto been the practice for the purpose of capitalisation.

"2. That India should be debited, for the financial year in the course of which the retirement occurs, with one half of her annual share, reduced by the chance of the pensioner not living one year.

"3. That for subsequent years India should pay her original share, adjusted by the chance of the pensioner being alive in the year, as ascertained from rates of mortality which the Actuaries of the India Office and War Office accept as fair.

"4. That in the case of temporary non-effective pay, such as half-pay, there should be a counter-charge in favour of India from the year in which the individual reverts to full pay."

75. So great was the immediate reduction of charge on the adoption of the new system, that the provision which had been previously made in the Estimates for 1884–85, on the basis of the old method of capitalisation, proved sufficient to clear off the whole of the arrears; and, India having already discharged her liability in respect of all pensions granted up to the 31st of March 1884, the payments since that date have been very moderate, as shown in the margin,§ being at the rate of 1*l.* 17*s.* 10*d.* per head of the effective strength. The amount will, however, gradually increase for several years. For 1889–90 the War Office Actuaries calculate the payment at about 258,500*l.*

—	No. of Officers and Men in India.*	—
		£.
§ 1884–85 -	56,635	36,289
1885–86 -	59,177	92,000
1886–87 -	67,874	106,203
1887–88 -	69,548	164,956
1888–89 -	71,116	213,700 Estimate.

* From Quartermaster-General's Return for the 1st of July in each year.

76. Of the total net charge paid by India on account of the 14 years during which the system of capitalisation lasted, more than two-thirds was on account of the pensions to soldiers, the amount being thus divided:—

—	Number.	Amount.
		£.
Pensions to soldiers - - - - - -	72,287	6,158,251
Rewards (officers and soldiers) - - -	219	27,677
Unattached and half-pay of officers - -	700	839,128
Retired pay of officers - - - - -	1,265	1,447,245
Widows and children, &c., of officers - -	1,857	335,486
Wound pensions and gratuities to officers -	42	16,764
TOTAL - - -	76,370	£. 8,824,551

It is obvious that the system of short service must very materially reduce the non-effective charge, notwithstanding the higher pensions now given to Warrant and Non-commissioned Officers who serve for pension; on the other hand, the charge for effective services has been considerably increased by the grant of deferred pay, which has not yet attained its maximum.

77. *Pay of Colonels of Royal Artillery and new Line Regiments.*—After the India Office undertook the direct payment of British officers on furlough from India, beginning from

from the 1st of April 1870, the pay of Colonels Commandant of Brigades of Artillery serving in India was issued by this Office,* and included in the furlough pay of British officers; but the pay of colonels of cavalry and infantry corps in India continued to be issued by the War Office, and charged against Indian revenues. In 1881–82 the War Office transferred the pay of the honorary colonels from the Effective to the Non-Effective Votes†; and, as we have mentioned in paragraph 6, Lord Northbrook's Commission, in assessing the annual sum payable for Effective services, made a deduction of 50,000*l.* on account of the pay of the colonels of cavalry and infantry thus transferred. The capitalisation of this amount added greatly to the Non-Effective charge in 1881–82, but it was not, in the long run, an expensive arrangement for India, as it was effected at less than 4½ years' purchase.

* Second Report of Mr. Seccombe's Committee, 24th November 1869.

† Despatch to India, 13th March 1884, No. 60 (Financial).

78. At the same time it was arranged that the pay of such colonels of artillery and of the new line regiments as were entitled to draw the old Indian rates of colonel's allowance in lieu of off-reckonings should be issued by this office, and the pay of all colonels drawing British rates by the War Office. As the former die off, this head of charge, which amounts to about 30,000*l.* a year, will decrease and finally disappear; but the claim of the War Office on account of the Indian Service of British General Officers, paid through the main Non-Effective Account, will be increased.

79. *Pay and Pensions of Non-Effective and Retired Officers of the Indian Service.*—As it is of interest to note the details of the charge for Retired Pay of Indian officers, with which the colonel's allowance is included, though almost all the officers are on the Effective or Unemployed Supernumerary List, and which has grown from about 750,000*l.* in 1871–72 to nearly 1,600,000*l.* in 1887–88, we repeat the table given by the Committee of 1880, with the figures continuing it to the latest date:—

Retired Pay of Officers of the Indian Service, together with Colonel's Allowance (except those Colonels of Artillery and of the new Line Regiments who are entitled to the Indian Rates of Off-reckonings).

Years.	Colonel's Allowance (except Artillery and new Line Regiments).	Retired Pay.							Total.
		Staff Corps, Infantry, and Cavalry.	Engineers.	Artillery.	New Regiments of Infantry and Cavalry.	Warrant Officers.	Medical.	Ecclesiastical.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1871–72	146,967	368,247	28,250	48,541	9,886	3,679	117,243	27,762	750,575
1872–73	140,022	359,285	29,049	69,638	11,653	4,492	122,143	28,722	765,004
1873–74	171,944	352,636	27,940	94,012	12,498	4,784	124,648	28,136	816,598
1874–75	190,238	352,357	28,044	92,051	13,733	4,716	126,994	27,036	835,169
1875–76	210,134	403,581	29,472	88,673	16,718	3,792	126,683	27,286	906,339
1876–77	234,168	445,565	28,989	88,200	17,534	5,145	135,521	28,367	983,489
1877–78	243,001	481,073	29,568	85,487	18,711	4,673	139,103	29,925	1,031,541
1878–79	259,785	523,414	30,769	87,159	21,548	8,026	141,933	32,016	1,107,650
1879–80	272,872	537,991	45,269	114,725	25,562	7,526	145,855	32,618	1,182,418
1880–81	280,592	583,207	42,936	119,327	23,310	9,305	154,192	36,230	1,249,099
1881–82	309,866	603,647	50,452	115,340	23,480	8,639	156,052	37,007	1,304,483
1882–83	321,335	636,377	47,304	121,811	24,604	11,876	159,214	38,014	1,360,535
1883–84	332,784	646,019	53,857	124,839	24,673	15,118	159,622	38,370	1,395,282
1884–85	350,935	641,198	61,052	126,588	26,919	15,544	163,208	38,823	1,424,267
1885–86	367,795	642,974	61,631	134,687	26,739	17,216	168,608	39,943	1,459,593
1886–87	409,593	649,511	73,120	140,452	27,382	18,066	175,612	39,817	1,533,553
1887–88	434,391	652,969	82,700	142,741	28,962	20,924	183,079	43,404	1,597,170‡

‡ Including an advance of 8,000*l.* to the War Office, in respect of payments by Staff Officers, which cannot be distributed.

80. *Colonel's Allowances.*—With the view of examining the growth of the foregoing charge for Colonel's allowances, they may be thus sub-divided, those payable to officers of the Artillery and new line regiments, mentioned in paragraph 78, being added:—

	Staff Corps.	Cavalry.	Infantry.	Engineers.	Artillery and New Line Regiments.	Total.
	£.	£.	£.	£.	£.	£.
1871-72	7,774	16,049	113,755	9,389	28,719	175,686
1872-73	9,852	13,649	107,512	9,009	27,628	167,650
1873-74	49,724	11,490	102,013	8,717	26,528	198,472
1874-75	62,900	13,073	104,364	9,901	24,361	214,599
1875-76	80,675	16,258	103,741	9,460	26,374	236,508
1876-77	99,926	17,161	106,396	10,685	27,190	261,358
1877-78	104,611	19,076	107,130	12,184	26,685	269,686
1878-79	122,620	21,125	103,666	12,374	25,626	285,411
1879-80	140,138	21,622	99,303	11,809	29,442	302,314
1880-81	153,752	20,014	95,220	11,606	29,412	310,004
1881-82	172,350	22,949	102,477	12,090	29,218	339,084
1882-83	184,294	22,771	103,465	10,805	31,230	352,565
1883-84	196,342	21,257	102,255	12,930	27,177	359,961
1884-85	209,219	23,792	105,361	12,563	27,145	378,080
1885-86	228,610	23,475	103,161	12,549	26,135	393,930
1886-87	258,137	23,494	115,412	12,550	26,174	435,767
1887-88	275,386	24,117	122,339	12,549	27,176	461,567

81. *Staff Corps.*—As regards the Staff Corps, it was originally intended* to allot one Colonel's allowance to every 30 officers therein, at the rate of 668*l.* 12*s.* 5*d.* a year, which, with 456*l.* for pay, makes an aggregate of 1,124*l.* a year; and it was provided that officers having the rank of Colonel in the Army, who had served not less than 12 years in the substantive rank of Lieutenant-Colonel, should succeed thereto by seniority, until the establishment was completed in that proportion, after which vacancies would be filled by seniority, without reference to qualifying service. In 1866,† however, it was ruled that the allowance should be granted to all officers of the several Staff Corps who had attained the rank of regimental Lieutenant-Colonel previously to the 18th of February 1861, on the completion of 10 years in that grade; and, further, to all officers who entered the Staff Corps on or before the 12th of September 1866, on their completing 12 years in the grade of Lieutenant-Colonel, without reference to any fixed establishment. Of those who entered the Staff Corps after that date, but before the 1st of July 1881, it has been decided‡ that the senior officers shall succeed to Colonel's allowance on completing 12 years' service in the rank of Lieutenant-Colonel, until the fixed numbers (20 in Bengal, 6 in Madras, and 7 in Bombay) are made up, after which succession will only be permitted as vacancies occur. Colonel's allowance will not be granted to any officer who entered the Staff Corps after the 1st of July 1881.§

* Despatch to India, 18th January 1861, No. 27 (Military), para. 30, and 3rd December 1861, No. 467 (Military), paras. 12 to 14.

† Despatch to India, 8th August 1866, No. 159 (Military), paras. 37 and 60.

‡ Despatch to India, 20th April 1882, No. 156 (Military); and G. G. O., 27th August 1883, No. 473.

§ Despatch to India, 4th August 1881, No. 258 (Military), para. 19.

 82. According

82. According to the Indian Army Lists for January 1889, the following is the strength of the Staff Corps:—

	Bengal.	Madras.	Bombay.	Total.
General officers in receipt of Colonel's allowance:—				
On the Retired List	3	2	2	7
„ Unemployed Supernumerary List	75	56	38	169
„ Effective List	18	5	7	30
Lieutenant-Colonels in receipt of Colonel's allowance	38	16	11	65
Officers who entered the Staff Corps on or before 12th September 1866, not yet in receipt of Colonel's allowance:—				
Major-Generals	3	—	—	3
Lieutenant-Colonels	166	128	86	380
Majors	3	—	—	3
Officers who entered the Staff Corps between 13th September 1866 and 30th June 1881, inclusive:—				
Lieutenant-Colonels	55	22	13	90
Majors	131	28	48	207
Captains	252	73	87	412
Lieutenants	58	19	12	89
Officers who entered the Staff Corps on or after 1st July 1881:—				
Captains	9	—	4	13
Lieutenants	348	145	140	633
Probationers admitted provisionally: Lieutenants	29	8	5	42
„ not yet admitted: Lieutenants	112	39	45	196
„ „ „ 2nd Lieutenants	44	29	24	97
Total	1,344	570	522	2,436

Thus there are at present 271 officers, out of a total strength of 2,436, or one in 9, who are in the receipt of Colonel's allowance, as compared with the intended proportion of one in 30.

83. It is a difficult matter to estimate the number of officers who will succeed to Colonel's allowance. During the last 10 years we find that the proportion dying or retiring previously has been nearly one out of two;* and, if that ratio can be assumed for the next 10 years, about 190 of those who were in the Staff Corps on or before the 12th of September 1866 will be admitted to Colonel's allowance, the junior of them attaining it in 1901. One of the officers who entered the Staff Corps after the 12th of September 1866 came into the receipt of Colonel's allowance in 1888, others will receive it in 1890 and 1891, and the fixed number will doubtless be complete before 1901, so that an addition of 33 must be made on this account. On the other hand, it is necessary to consider the probable number of casualties among those who attain the Colonel's allowance; assuming that on the average it is drawn for 17 years, which is approximately the expectation of life for a man of the age of 55 or 56, it may be taken that 171 officers† will have died by 1901, that being the number of those now living who attained the allowance in 1883 or earlier years. Thus, the number of Staff Corps officers in receipt of Colonel's allowance in 1901 may be estimated at 323,‡ involving an annual charge of about 363,000*l*. After 1901, the charge may be expected to diminish steadily by death vacancies, though it will be many years before it will entirely disappear.

* Bengal - - - 306 out of 632
Madras - - - 221 „ 446
Bombay - - - 136 „ 311
Total - - 663 „ 1,389

† Bengal - - - - - - 81
Madras - - - - - - 55
Bombay - - - - - - 35
Total - - - 171

‡ Now in receipt of allowance - - 271
Estimated number of those who entered on or before 12th September 1866 - - - - - - 190
Fixed establishment for those after 12th September 1866 - - - 33
494
Estimated number of deaths of those in receipt of allowance - - - 171
323

84. *Cavalry*,

84. *Cavalry and Infantry.*—The officers of the old cadres of Cavalry and Infantry succeed to Colonel's allowance after 12 years' service in that grade.* The pay of the Colonel of Cavalry being 596*l.* a year, the charge in his case is greater by 140*l.* than that for a Colonel of Infantry, unless he has availed himself of the offer made in 1882,† that he might succeed to the Colonel's allowance under the Staff Corps rules of promotion, on condition of waiving all claims to the higher rate of pay. There are at present ‡21 Colonels of Cavalry and 119 of Infantry drawing Colonel's allowance; and there are 40 Lieutenant-Colonels who, if they survive, will attain the allowance by 1898 at the latest. Making the calculation as before, it may be taken that 115 of these officers will be drawing Colonel's allowance in 1901, at a cost of 131,000*l.* To these must be added the officers on the General List, who entered the Indian Army on the new conditions of appointment between 1859 and 1862, and did not subsequently join the Staff Corps; a fixed establishment of 13 Colonel's allowances has been allotted to them, the whole of which will be filled in the year 1897,§ so that in 1901 there will be a charge on this account of about 15,000*l.*, no reduction in which will take place till less than 13 officers remain of the 151 now on the list, after which it will be gradually extinguished.

* Despatch to India, 31st July 1862, No. 270 (Military), paragraph 13.

† Despatch to India, 21st September 1882, No. 279, (Military).

	Cavalry.		Infantry.
	Under Rules of 1862.	Under Staff Corps Rules.	Under Rules of 1862.
‡ Colonels:			
Bengal	8	3	62
Madras	6	1	37
Bombay	2	1	20
TOTAL	16	5	119
Lieutenant-Colonels			
Bengal	6	8	8
Madras	2	9	—
Bombay	3	4	—
TOTAL	11	21	8

§ G. G. O., 27th August 1883, No. 473.

85. *Engineers.*—There are 11 officers‖ in the Royal (late Indian) Engineers in receipt of Colonel's allowance, and there are 65 officers who may succeed thereto as vacancies occur. It may, therefore, be taken that no reduction of this part of the charge, now amounting to 12,500*l.*, is to be expected till after 1901.

‖ *See* Despatch to India, 8th December 1881,, No. 407 (Military), paragraph 6.

	In Receipt of Colonel's Allowance.	Not yet in Receipt of Colonel's Allowance.
Bengal	5	34
Madras	3	17
Bombay	3	14
	11	65

86. *Artillery.*—The number of Colonel's allowances drawn by the Royal (late Indian) Artillery is 24,¶ and there are 85 officers to succeed to them in turn; so that in this case also the charge, about 27,000*l.*, is likely to be constant for many years.

	In Receipt of Colonel's Allowance.	Not yet in Receipt of Colonel's Allowance.
¶ Bengal	12	46
Madras	7	24
Bombay	5	15
	24	85

87. *New Line Regiments.*—There are only two officers still remaining on the list of Colonels of the new Line Regiments entitled to the Indian rate of Colonel's allowance; and, as they both entered the army 70 years ago, this head of charge need not be considered as one likely to exist in 1901.

88. According then to this estimate, the charge for Colonel's allowances, in 1901, when the junior officer in the Staff Corps on the 12th of September 1866 will succeed to it, may be taken approximately as follows:—

	Number of Officers.	Cost.
		£.
Staff Corps	323	363,000
Cavalry and Infantry: Old Corps	115	131,000
Cavalry and Infantry: General List	13	15,000
Engineers	11	12,500
Artillery	24	27,000
TOTAL	486	548,500

an amount which exceeds the charge in 1887-88 by about 87,000*l.* From that time forward, however, the burden of the Colonel's allowances will diminish, until it is finally removed.

89. We have quoted the figures in the manner in which they were given by the Committee of 1880, but it does not appear to us to be an accurate method of showing the charge for Colonel's allowance. When an officer is granted Colonel's allowance of 1,124*l.*, the whole of this was shown as such, although only 668*l.* is the payment in lieu of off-reckonings, and 456*l.* is his military pay at the rate of 1*l.* 5*s.* a day. On the other hand, when an officer retires with the pension of his rank, augmented by an annuity awarded as the equivalent of his prospective chance of Colonel's allowance, the whole of this was set down as retired pay. Although the mere fact of attaining to Colonel's allowance does not render an officer non-effective, it is not necessary to disturb the existing system in the Accounts of treating the pay and Colonel's allowance together as a non-effective charge, as has been the practice in the Indian Accounts since 1860, and of the War Office since 1880-81; but a calculation has been made of the charge in 1887-88, with the following result:—

	Colonel's Allowance.	Retired Pay, together with Military Pay of Officers in Receipt of Colonel's Allowance.
	£.	£.
As shown in the Accounts (including Royal Artillery and new Line Regiments) - - - - - - - -	461,567	1,162,779
Military Pay of Officers drawing Colonel's Allowance -	— 206,903	+ 206,903
Annuities of Retired Officers in exchange for prospect of Colonel's Allowance - - - - - - - -	+ 254,603	— 254,603
Revised Figures - - -	509,267	1,115,079

We may add that the actual payments in England for Colonel's allowance are always somewhat less than the full charge, as a few officers draw it in India, and some may be in receipt of consolidated pay in that country. Commutation of the annuity granted in lieu of the prospect of Colonel's allowance is also permitted, but this now takes place in India.

90. Thus we arrive at the result that an annual charge of 509,267*l.* is now borne on account of Colonel's allowances, as compared with 149,102*l.* paid by the East India Company, as shown in the margin.* The difference, which in 1887-88 was 360,165*l.*, and which is still increasing, is the result of the measures imposed on the Government of India through the acceptance by the Secretary of State in Council of the interpretation placed by the Royal Commissions of 1863 and 1866 on the meaning of the guarantee given by Act 21 & 22 Vict. c. 106, s. 56, and adopted with the view of meeting the complaints of the Indian officers.

	Artillery.	Engineers.	Cavalry.	Infantry.	Total.
Bengal - - -	12	11	10	78	105
Madras - - -	7	3	8	56	74
Bombay - - -	5	3	3	33	44
Total - - -	24	11	21	167	223

* 223 × 668*l.* 12*s.* 5*d.* = 149,102*l.* 8*s.* 11*d.*

91. Whatever may be our opinion of the proceedings which have thrown this very heavy charge upon the revenues of India, it is obvious that it is impossible to effect any reduction under this head.

92. *Retired Pay.*—We have no means of calculating to what extent the charge for retired pay is likely to increase in the next few years; but, from the table given in paragraph 79, it may be seen that, excluding colonel's allowance, it was 603,608*l.* in 1871-72, 788,540*l.* in 1877-78, and 1,162,779*l.* in 1887-88, showing an increase of 374,239*l.* in the last ten years. In a great measure this is due to the enhanced pensions granted in recent years to the Indian officers, with the view of inducing them to retire at once,

once, instead of waiting till they might attain the colonel's allowance. The extent to which the rates of pension have been increased since 1860 was set forth in the Marquis of Hartington's Despatch† of the 8th of December 1881, from which we extract the following particulars:—

† No. 407 (Military).

Comparison of Rates of Pension granted on Retirement, irrespective of right of succession to Colonel's Allowance, to Officers under the East India Company, and as at present.

Years of Service.	Under East India Company. All Officers.		Under Present Rules.					
			New Line Regiments.	Officers of General List, and those who entered Staff Corps after 12th September 1866.		Staff Corps up to 12th September 1866, and Cadres of old Cavalry and Infantry.		Indian Artillery and Engineers.‡
	Years of Absence counting for Pension.	Pension.	No Deduction for Absence.	Years of Absence counting for Pension.	Pension.	Years of Absence counting for Pension.†	Pension, including prospective Value of Succession to Colonel's Allowance.	No Deduction for Absence.
		£ s. d.	£.		£.		£.	£ s. d.
20	2	191 12 6	350*	2	250	2	289	341 12 6
21	"	"	"	"	"	"	297	351 12 6
22	"	" (or on pension of rank, Major 292*l.*, Lieut-Col. 365*l.*, but not often taken owing to slow promotion.)	"	"	"	"	307 (also on pension of rank in case of Cavalry or Infantry.)	361 12 6
23	"	"	"	"	"	"	318	371 12 6
24	"	292 " - -	365	3	365	3	430	482 - -
25	3	"	"	"	"	"	444	492 - -
26	"	"	"	"	"	"	460	502 - -
27	"	"	"	"	"	"	478	512 - -
28	"	365 " - -	500	4	500	4	571	595 - -
29	"	"	"	"	"	"	595	605 - -
30	4	"	"	"	"	"	622	616 - -
31	"	"	"	"	"	"	654	625 - -
32	"	456 " - -	700	5	700	5	783	726 5 -
33	"	"	"	"	"	"	"	736 5 -
34	"	"	"	"	"	"	"	746 5 -
35	"	"	"	"	"	"	"	900 - -
36	"	"	"	"	"	"	"	910 - -
37	"	"	"	"	"	"	"	920 - -
38	"	"	750	6	750	6	§	1,000 - -

* 475*l.* if 2nd Lieutenant-Colonel or Senior Major of Infantry.
500*l.* " " " of Cavalry.
575*l.* if Senior Lieutenant-Colonel of Infantry.
600*l.* " " " of Cavalry.

† Officers entering the Staff corps after the 30th of June 1886, or electing the Leave Rules for the Staff corps, reckon for pension all leave taken during their service.

‡ These are the old cadres, which are gradually dying out.

§ After 38 years, colonel's allowance, which is not pension.

93. As the higher rates of pension have in many cases been given with the view of promoting retirement, and thereby avoiding an enormous addition to the list of officers drawing colonel's allowance, the chance of succeeding to which has, moreover, to some extent been accelerated by the stimulus thus given to retirement, it will be seen that in a very great degree the burden of the retired list, as well as that of the officers in receipt of Colonel's allowance, is attributable to the amalgamation of the armies and measures consequent thereon. Under the East India Company officers were allowed to receive from their juniors in the regiment large sums, varying from *Rs.* 30,000 to (in at least one case) *Rs.*50,000 in order to induce them to retire; there was no limit to the tour of appointments and commands, so that they might retain their position until they succeeded to colonel's allowance; there was no system of compulsory retirement; and they could remain in India as general or other officers drawing Indian pay and allowances for their whole service. Some of the changes effected in these respects doubtless increased the efficiency of the army, but they rendered it imperative to grant an improved scale of pension, and thus largely increased the non-effective charges. Further, the introduction into the British Army, from which alone the Indian Army is now recruited, of a liberal system of pensions, made it necessary to offer to those entering for permanent service in India such terms as would form a sufficient inducement to quit the Home service. In 1856–57 the retired pay amounted to 448,066*l.*, with which may be compared the revised amount of 1,115,079*l.* shown in paragraph 89. The annual charge for retired pay (together with the military pay of officers in receipt of colonel's allowance) may therefore be taken at about 667,000*l.* in excess of that borne by the East India Company.

94. In this calculation are included the pensions of the medical department, of the warrant officers, and of the ecclesiastical department. The pensions of the medical department, in which also the limit of tours of service has rendered necessary a higher

scale of retiring allowance, have been greatly improved, as will be seen from the following table:—

Years of Service.	Under East India Company.		Under Present Rules.	
	Years of Absence counting for Pension.	Pension.	Years of Absence counting for Pension.	Pension.
		£ s. d.		£.
17	—	191 12 6	2	292
20	2	„	3	365
21	„	250 – –	„	„
25	3	300 – –	4	500
29	„	365 – –	„	„
30	4	„	5	700 (besides 250*l.* or 350*l.* after 5 years' service as Deputy Surgeon-General or Surgeon General.)
32	„	500 – –	„	ditto.
35	„	700 – –	„	ditto.

Four extra pensions of 100*l.* a year, as compensation for loss of administrative appointments which were reduced on the recent reorganization, are now given to officers retiring without having been promoted to the rank of Deputy Surgeon-General; but these should not be continued to officers who have entered the department since that reduction was effected.

95. The rates of pension laid down for officers of the old cadres cannot be altered; but those for the Staff Corps and Medical Department might be reconsidered as regards future entrants into the service, though we have no specific recommendations to make on the subject.

96. The pensions of the warrant officers, though comparatively small, have also been greatly enhanced in recent years, as is shown in the next statement:—

Combatant Warrant Officers.	Service required for pension.				Amount of Pension.		
	Under East India Company.		Under present Rules.		Rank.	Under East India Company.	Under Present Rules.
	Army.	Departmental.	Army	Departmental.			
	Years.	Years.	Years.	Years.		£. s. d.	£.
All ranks	In India. 22	17	In Europe and India. 24	16	Deputy Commissary	91 5 0	216
					Assistant Commissary	74 2 9¾	144
	25	14	26	14	Deputy Assistant Commissary	74 2 9¾	108
	27	12	28	12	Conductor	60 – –	90
					Sub-conductor	45 12 6	72

Medical Warrant Officers.	Amount of Pension.	
	Under East India Company.	Under Present Rules.
	£. s. d.	£.
Senior Apothecary — after 3 years in 1st grade	– – –	200
Senior Apothecary — under „ „	– – –	175
Senior Apothecary — 2nd grade	– –	150
Apothecary — 1st grade	60 – –	100
Apothecary — 2nd „		85
Steward	45 12 5	—
Assistant Apothecary — 1st grade	– – –	60
Assistant Apothecary — 2nd grade	– – –	40

The payments in this country have risen from 4,673*l.* in 1877–78 to 20,924*l.* in 1887–88. The large increase in 1882–83 and 1883–84 is attributable to the compulsory retirement at the age of 55, enforced by the orders of 1881.*

* Despatches to India, 11th August 1881, No. 270, and 4th May 1882, No. 167, (Military).

97. The retiring pension of a chaplain was in 1864† raised from 292*l.* to 365*l.* after 17 years' residence in India; and in 1886, in the belief that no extra expense would be involved,‡ an invalid pension of 292*l.* a year was authorised after 15 years' residence, the smaller invalid pension after ten and seven years' residence remaining as before; the amount paid has risen from 29,925*l.* in 1877–78 to 43,404*l.* in 1887–88. Of the 146 chaplains on the retired list in the latter year, 99 drew 365*l.* a year, 19 had 292*l.*, and 28 received pensions of smaller amount. We consider that the proportion of retired to effective chaplains (146 to 170) tends to show that the term of service is unduly short; and we submit that this matter, as well as the scale of their pensions, should be reconsidered in consultation with the Government of India.

† Despatch to India, 30th July 1864, No. 186 (Financial).

‡ Despatch to India, 10th June 1886, No. 51 (Public).

98. *Lord Clive's Fund Pensions.*—The next class of payments is those which have taken the place of the pensions formerly granted from Lord Clive's Fund, the aggregate of which has been reduced from 113,433*l.* in 1877–78 to 95,649*l.* in 1887–88, the reduction having for the most part occurred in the pensions of the non-commissioned officers and soldiers of the old local army, which have fallen from 32,681*l.* to 19,472*l.* in the last six years, and are rapidly dying out.

99. *Compassionate allowances of officers removed from the service, &c.*—When officers are removed from the service under circumstances not entitling them to pension, it has occasionally been thought right to grant them a compassionate allowance of small amount. In 1887–88 there were 27 officers on this list (of whom three have since died) in receipt of allowances varying from 35*l.* to 225*l.*, only eight of which exceeded 100*l.*, and only one of which had been granted since 1877. The total payment has fallen from 3,213*l.* in 1881–82 to 2,244*l.* in 1887–88, and virtually these grants have ceased to be made.

100. *Pensions of widows and families of officers killed in the Mutiny or otherwise, in discharge of their duty.*—Under this head are included the pensions which, to the extent of nearly 16,000*l.*, were granted to the widows and families of officers and others killed during the Mutiny, the cases being specially treated in accordance with the regulations applicable to the families of officers killed in action. This part of the charge will be gradually extinguished, but from time to time instances occur in which grants are made in consequence of the death of an officer in the discharge of his duty, the family being admitted to pension and gratuity, in accordance with the provisions of the Royal Warrant; the payments in 1887–88 were 10,302*l.* for pensions, and 777*l.* for gratuities.

101. *Pensions of widows and families of officers, &c., in the Indian Service.*—Under the Royal Warrant§ regulating the non-effective pay of the British Army, a scale is laid down for the grant of pensions and compassionate allowances, subject to certain restrictions, to the widows and children of officers dying in the Service; and pensions are granted, under similar rules, to the families of officers of the Indian Service. The amount paid has during the last seven years varied only between 62,131*l.* in 1884–85 and 62,897*l.* in 1885–86.

§ 1887, Clause 1096.

102. *Indian Military Service Family Pensions, towards which the Officers subscribed.*—In a General Order‖ dated the 28th of December 1872, regulations were published for the provision of pensions for the widows and orphans of military, medical, and ecclesiastical officers in the service of the Government of India, who were not entitled to the benefits of the late Military and Medical Funds. Officers who entered the service before the 1st of January 1873 might become subscribers at their option; but with all entering from that date it was compulsory. Officers are divided into five classes, according to their rank and length of service, the widows receiving pensions of 40*l.*, 70*l.*, 100*l.*, and 130*l.*, or 160*l.*, according to the class of the husband, and the orphan children being granted pensions from 10*l.* to 30*l.* according to their age, ceasing with sons at the age of 21, but with unmarried daughters being raised after 21 to 45*l.* It is a principle of these regulations that the cost of the pensions shall be covered by the subscriptions and contributions; and, with this view, the rate of interest to be allowed, which had been fixed at 4½ per cent., and the rate of exchange adopted in the calculation, which had been taken at 1*s.* 11*d.* per rupee, are liable to revision from time

‖ No. 1315.

time to time, while power is also reserved to alter the contributions and amounts of pension when necessary, but without retrospective effect. From 1872–73 to 1887–88 the receipts and payments in this country and in India have been as follows :—

Year.	In England.		In India.	
	Receipts.	Payments.	Receipts.	Payments.
	£.	£.	Rx.	Rx.
1872-73	—	—	2,058	—
1873-74	1,915	124	18,186	52
1874-75	1,053	409	11,855	190
1875-76	1,304	402	12,573	—
1876-77	1,710	772	14,872	178
1877-78	1,255	1,033	16,609	412
1878 79	1,709	1,416	19,840	274
1879-80	1,812	1,528	23,792	454
1880-81	2,009	2,201	23,586	623
1881-82	2,714	2,979	27,882	790
1882-83	3,135	3,733	29,772	778
1883-84	3,126	4,743	32,617	1,064
1884-85	3,164	5,676	35,309	1,186
1885-86	3,054	6,857	40,119	1,063
1886-87	4,278	8,282	42,245	1,072
1887-88	4,872	9,171	43,610	1,260
	37,110	49,326	394,925	9,396

It will be seen that since 1879–80 the receipts in this country have been insufficient to meet the charges, which at the close of 1887–88 exceeded the receipts by 12,216*l.*; but in India there has been a surplus of Rx. 385,529 over the payments.

103. Two quinquennial valuations have been made of the Indian Service Family Pension Fund. The first, by Major General Hannyngton,* showed an estimated surplus on the 31st of March 1878 of Rs. 1,75,199, and, owing to the fall which had occurred in the value of silver, the rate of exchange in the *pro formâ* account was altered from 1*s.* 11*d.* to 1*s.* 9½*d.* the rupee. The second valuation, made by Mr. Willis Browne,† on which Mr. Sutton also made a report, showed a surplus of 17,333*l.* on the 31st of March 1883; and, in consequence of this favourable state of the Fund, it was decided to allow the existing Indian rates of contribution to remain undisturbed, representing the sterling rate converted at a little over 1*s.* 9¼*d.* per rupee. Mr. Browne is at present engaged on the valuation of the Fund as on the 31st of March 1888, which is expected to show a surplus sufficiently large to justify the rate of exchange being allowed to remain without alteration for the next five years.

* Despatch to India, 6th November 1879, No. 7 (Funds).

† Despatch to India, 28th February 1884, No. 3 (Funds).

104. *Payment to Representatives of Lord Clive.*—We quote from the Report of the Committee of 1880 the following account of this charge :—

"The sum which in 1780 Lord Clive entrusted to the East India Company was five lacs of sicca rupees, and he induced the Nawab of Bengal to advance three more lacs, as a fund of which the interest was to provide pensions for the company's officers and soldiers. The East India Company having ceased to maintain an army in India, the House of Lords in 1863 decided that the representatives of Lord Clive were entitled to repayment of the five lacs, subject to the charge for the due proportion of the pensions granted previously to the passing of the Act of 1858 for the better government of India. The total sum payable, as representing the five lacs, was ascertained to be 62,833*l.*, with interest; and, by an order of the Master of the Rolls, made on the 2nd of August 1867, it was agreed that the sum of 23,079*l.* should be at once paid, in equal moieties, to the Earl of Powis and Baroness Windsor, on account of the accumulated payments due since 1858, and that the remainder should be paid by annual instalments, beginning with 1,940*l.* in 1868, and gradually decreasing to 545*l.* in 1899, the balance amounting to 4,973*l.* being paid in 1900. The total payments will then have been 65,245*l.*"

105. *Medals.*

105. *Medals.*—The charge of 11*l.* for medals in 1887–88 calls for no remark.

106. *Special Defence Works.*—Although the cost of the special defence works is entered under a separate head, it may be fairly treated with the Army charges. In former years the cost of the works and armament required for the defence of the principal harbours in India was comparately small in amount, and was charged under the heads of Military Works and Army Stores, respectively. In consequence, however, of representation from the Government of India at the close of 1882,* and of the report of the Royal Commission on the defence of British possessions and commerce abroad, it became necessary to greatly strengthen the defences of Aden harbour; and, after communicating with the War Office,† Captain Lewis was sent to Aden to prepare designs for the purpose. On the project being adopted, Her Majesty's Government agreed to defray half the cost thereof,‡ then estimated at 94,300*l.*, excluding the armaments, which were estimated to cost 34,500*l.*, so that the moiety chargeable to India would be 64,400*l.*

* Letter from India, 9th October 1882, No. 251 (Military).

† Despatch to India, 8th March 1883, No. 89 (Military).

‡ Despatch to India, 20th March 1884, No. 84 (Military).

107. In July 1885,§ the Government of India submitted to the Secretary of State a scheme for the defence of the north-west frontier of India, involving the construction of various railways, roads, block houses, redoubts, and other military works, as well as the provision of improved breach-loading ordnance; and Lord Randolph Churchill expressed his earnest desire‖ that certain portions of the scheme should be pressed forward with energy.

§ Letter from India, 10th July 1885, No. 112 (Military).

‖ Despatch to India, 15th October, 1885, No. 271 (Military).

108. In 1886¶ the estimate of the charge for the Aden defences was revised, the cost of the works being raised to 104,732*l.*, and of the armament to 148,300*l.*, including ammunition, for which provision had not been made previously; the moiety payable by India consequently was increased from 64,400*l.* to 126,516*l.* Orders** were also given for heavy guns for Bombay and Kurrachee. In the summer of 1887 the estimate for works at Aden was further increased to Rx. 217,100.†† The Government of India will also have to bear the whole cost of the barracks for the increased garrison.

¶ Despatch to India, 15th April 1886, No. 90 (Military).

** Despatches to India, 15th July and 16th and 23rd September 1886, Nos. 180, 240, and 257 (Military).

†† See Letter from India, 12th August, 1887, No. 135 (Military).

109. At the beginning of 1887,‡‡ your Lordship having received from the Government of India detailed proposals regarding the defence of the north-west frontier, communicated to them the sanction of Her Majesty's Government, and expressed an earnest hope that the measures would be pushed forward to completion with the least possible delay; and in a separate despatch§§ you urged the prosecution of defence works at Madras, of which the cost was estimated at about 70,000*l.* On the 7th of April,‖‖ you forwarded to India the reports of the War Office Special Committee on the defences at Aden, Bombay, Kurrachee, the Hooghly, and Rangoon; and that communication was followed by a series of despatches¶¶ relating to the armaments at the three first-named ports, as well as by one*** pressing on the Government of India, in the strongest language, the paramount importance of applying all its resources to pushing forward the works decided upon.

‡‡ Despatch to India, 27th January, 1887, No. 24 (Military).

§§ Despatch to India, 17th March 1887, No. 75 (Military).

‖‖ Despatch to India, 7th April 1887, No. 93 (Military).

¶¶ Despatches to India, 12th May 1887, Nos. 127, 129, and 130 (Military).

*** Despatch to India, 12th May, 1887, No. 128 (Military).

110. The Government of India had in 1884††† proposed that the whole outlay on the military communications on the north-west frontier should be defrayed by borrowing; and the Earl of Kimberley consented thereto,‡‡‡ so far as the railways were concerned, but directed that the cost of the roads should be charged against revenue. Nevertheless, in making a forecast§§§ of the manner in which the charge to be incurred for frontier and coast defences in 1886–87 could be met, the Government of India found themselves unable to devote any revenue to the purpose, and proposed that the whole cost should be met from loans, a course which Lord Randolph Churchill

††† Letter from India, 22nd September 1884, No. 25 (Secret).

‡‡‡ Despatch to India, 27th November 1884, No. 148 (Railway).

§§§ Letters from India, 22nd August and 22nd September 1885, Nos. 234 and 264 (Financial).

Churchill sanctioned.* On reconsideration, however, your Lordship† decided that outlay of a character not calculated to produce revenue ought not to be omitted from the charges of the year, although it was determined‡ that extra taxes should not be imposed to cover any deficit resulting from the inclusion of the special defence works in the expenditure chargeable against revenue.

* Despatch to India, 10th December 1885, No. 367 (Financial).

† Despatches to India, 31st March and 28th July 1887, Nos. 104 and 199 (Financial).

‡ See Speech by Sir John Gorst, 9th September 1887, quoted in footnote to paragraph 11 of Financial Statement for 1888–89.

111. As part of the armament, it has been found requisite§ to provide torpedo boats, of which three have been ordered for Bombay, at a cost of 10,905*l.* each, and two for Kurrachee, and one for Rangoon, at 11,500*l.* each. It was also proposed‖ to provide three such boats for Aden, at a cost of 60,000*l.*, but nothing has been done in the matter, owing to the refusal of the British Government to share the expense. Two torpedo gunboats¶ for Bombay have been ordered of Sir W. Armstrong, Mitchell, & Co., at the price of 93,310*l.*, excluding guns, torpedoes, and ammunition.

§ Despatch to India, 13th October 1887, No. 258 (Military).

‖ Despatch to India, 2nd February 1888, No. 27 (Military).

¶ Despatch to India, 13th December 1888, No. 276 (Military).

112. The cost of the defence works was originally estimated in 1885 at Rx. 1,590,000 for the frontier, and Rx. 500,600 for the coast. In his financial statement of the 26th March 1888, Mr. Westland gave, as a very rough estimate, 930,000*l.* in England, and Rx 1,650,000 in India. Subsequently the Government of India** submitted revised estimates, amounting to Rx. 1,119,500 for the frontier, and Rx. 1,998,276 for the coast; but this made no allowance for the exchange on expenditure in England, or for establishment and plant; and, in reply,†† your Lordship stated that the total must apparently be now put at Rx. 4,524,388, in which no provision was included for barracks, guns, or torpedo boats.

** Letter from India, 27th March, 1888, No. 61 (Military).

†† Despatch to India, 14th June 1888, No. 140 (Military).

113. The amount paid, and estimated to be paid, so far as is known at present, is,—

	Rx.
In 1886–87 - - - - - - - -	325,626
„ 1887–88 - - - - - - - -	456,017
„ 1888–89 - - - - - - - -	847,100
„ 1889–90 - - - - - - - -	1,038,100
making the total outlay up to the 31st March 1890 about Rx.	2,666,843

The expenditure is likely to continue for about two years longer. The payments in England are almost entirely limited to those for stores supplied on indents from India.

114. We cannot conclude this report on the military expenditure in England, charged upon the revenues of India, without drawing your Lordship's attention prominently to the very large portion thereof which has been caused by measures adopted in this country without reference to the Government of India, or in opposition to its wishes. We have estimated, in paragraph 90, that an additional charge already exceeding 360,000*l.* a year, and still increasing, has been incurred on account of colonel's allowances; and in paragraph 93 the increase of retired pay is calculated at 667,000*l.* There is thus an increase of 1,027,000*l.* in the annual non-effective charge, caused by the measures resulting from the amalgamation of the armies. To the same cause may be in a great degree attributed the increase in the effective charge‡‡ for recruits. We contrast below the cost under the East India Company from 1850 to 1859, with the rates claimed by the War Office for 1886–87 (which are lower than those

‡‡ Appendix to 1st Report of Mr. Seccombe's Committee, 11th March 1869.

those for 1885–86), but it must undoubtedly be admitted that, even if a local army had been maintained, the charge would have risen during the last 30 years.

Years.	Number of Recruits sent to India.					Cost of Depôt and Recruiting Staff, exclusive of clothing, Arms, and Accoutrements.	Average Cost per Man.
	Engineers.	Artillery.	Cavalry.	Infantry.	Total.		
						£	£. s. d.
1850—1856 - - -	253	4,118	—	6,209	10,580	279,012	26 7 5
1857—1859 - - -	288	3,900	3,740	6,275	14,203	210,283	14 16 1
Total of 10 years - -	541	8,018	3,740	12,484	24,783	489,295	19 14 10¼

1886–87.	Horse Artillery.	Field Artillery.	Garrison Artillery.	Cavalry.	Infantry.	Total.
Number embarked for India	138	884	397	1,652	8,508	11,579
Average rate charged, excluding clothing and equipment - - - - -	£. s. d. 35 14 8	£. s. d. 33 13 2½	£. s. d. 22 17 7	£. s. d. 32 17 3	£. s. d. 18 16 5	
Total capitation charged -	£. 4,931	£. 29,756	£. 9,083	£. 54,289	£. 160,128	£. 258,187
Depôts for training recruits - - - - - - - - - - - - - - - - - -						215,501
Charge for deserters, deaths, &c., under one year's service - - - - - - - - - -						18,276
Hospitals and discharge depôts - - - - - - - - - - - - - - - - -						23,199
						515,163
Less—Rebate for men returned from India - - - - - - - - - - - - - - - -						47,451
Net charge -						467,712
						£. s. d.
Average cost per recruit sent to India - - - - - - - - - - - - - - - - - -						40 7 10

The cost of supplying recruits to India is, therefore, rather more than double what it was, and, owing to the short-service system, the number on whom the capitation vote is paid is increased; the additional expense is not less than 200,000*l.*

115. To these charges may be added the following list, compiled in India some years ago, of instances in which the expenditure either in India or in England, has been

increased, without the previous consent of the Government of India, by the action of the War Office :—

			Annual Increase.
			£.
1864–65.	British Army :	Medical officers : increased pay - -	20,000
„	„	Clothing and compensation : revised scale -	20,000
1865–66.	„	Veterinary surgeons : increased pay - -	3,500
1866–67.	„	Gymnastic instruction - - - -	15,000
1867–68.	„	Addition of 2*d.* a day to soldiers' pay, and 1*d.* on re-engagement - - - -	250,000
„	„	Royal Engineers, skeleton companies -	2,500
1868–69.	„	Paymasters, Quartermasters, and Ridingmasters : increased pay - - -	15,000
1869–70.	„	Good conduct pay granted at earlier periods	35,000
1870–71.	„	Army signalling and Telegraph Instruction	4,000
1871–72.	„	Garrison Instruction - - - -	27,000
1872–73.	„	„ „ additional Subalterns -	5,000
1873–74.	„	Schools, regimental : improvement - -	7,000
„	„	Band allowances - - - - -	14,700
„	„	Medical Service : ranks readjusted - -	48,000
1874–75.	„	Revised rates of pay - - - -	64,000
1875–76.	„	Artillery and Engineers : pay of rank for Majors - - - - - -	27,000
1876–77.	„	Non-commissioned officers and lance ranks : increased pay - - - - -	40,000
„	„	Deferred pay, estimated at the time to rise in 1890 to a maximum of - - -	165,000
„	„	Medical Officers : promotion after 12 years, and compulsory retirement - - -	29,000
1879–80.	„	Veterinary Surgeons : pay raised - -	1,900
1880–81.	„	Medical Department : non-effective charges	13,300
1881–82.	„	Non-commissioned officers and men : revised pay warrant - - - -	30,000
„	„	2nd Lieutenant-Colonel and two Majors added to each regiment - - -	46,000
1882–83.	„	Quartermaster and Ridingmaster : relative rank increased - - - - -	1,200
		£.	884,100

116. The cost of the Troop Service being about 250,000*l.* a year, the effect of the short service system, by causing the whole Army to be relieved once in six instead of in 10 or 12 years, may, on a rough calculation, be considered to have added from 125,000*l.* to 150,000*l* to the expense that otherwise would have had to be incurred. On the other hand, that system has saved the charge for pensions to soldiers, which, in view of the larger force now required, might perhaps have amounted to 400,000*l.* a year.

117. It will thus be seen how very large are the charges thrown upon the revenues of India by measures adopted in England, without reference to the wishes of the Government in India, in some cases in opposition to its views, and frequently in consequence of pressure brought to bear upon the British Government in this country.

We have, &c.

J. A. Godley.
R. Strachey.
B. W. Currie.
D, M. Stewart.
R. Hardie.
J. B. Peile.
A. C. Lyall.

APPENDIX (*See* paragraph 16).

RATES OF FURLOUGH PAY.

Under Rules of 1875. Monthly staff salary - - Rs.	700		600		500			400			300			230			200		100		50
Staff salary, half-yearly - - „	4,200	4,200	3,600	3,600	3,000	3,000	3,000	2,400	2,400	2,400	1,800	1,800	1,800	1,380	1,380	1,380	1,200	1,200	600	600	300
Rank of officer - - -	Lieut. Col.	Major.	Lieut. Col.	Major.	Lieut. Col.	Major.	Capt.	Lieut. Col.	Major.	Capt.	Major.	Capt.	Lieut.	Major.	Capt.	Lieut.	Capt.	Lieut.	Capt.	Lieut.	Lieut.
Staff Corps pay, half-yearly - Rs.	4,967	3,845	4,967	3,845	4,967	3,845	2,244	4,967	3,845	2,244	3,845	2,244	1,354	3,845	2,244	1,354	2,244	1,354	2,244	1,354	1,354
Total furlough pay, yearly - „	9,167	8,045	8,567	7,445	7,967	6,845	5,244	7,367	6,245	4,644	5,645	4,044	3,154	5,225	3,624	2,734	3,444	2,554	2,844	1,954	1,654
Equivalent at rate of exchange for the year:																					
1889-90: 1*s.* 4½*d.* - - - £.	630	553	589	512	548	471	361	506	429	319	388	278	250*	359	250*	250*	250*	250*	250*	250*	250*
1888-89: 1*s.* 5*d.* - - - „	649	570	607	527	564	485	371	522	442	329	400	286	250*	370	257	250*	250*	250*	250*	250*	250*
1887-88: 1*s.* 6*d.* - - - „	668	604	643	558	598	513	393	553	468	348	423	303	250*	392	272	250*	258	250*	250*	250*	250*
1886-87: 1*s.* 6½*d.* - - - „	697	612	651	566	606	521	399	560	475	353	429	308	250*	397	276	250*	262	250*	250*	250*	250*
1885-86: 1*s.* 7¼*d.* - - - „	735	645	687	597	639	549	421	591	501	372	453	324	253	419	291	250*	276	250*	250*	250*	250*
1884-85: 1*s.* 7½*d.* - - - „	745	654	696	605	647	556	426	599	507	377	459	329	256	425	294	250*	280	250*	250*	250*	250*
1883-84: 1*s.* 7¾*d.* - - - „	754	662	705	613	656	563	432	606	514	382	465	333	260	430	298	250*	283	250*	250*	250*	250*
1882-83: 1*s.* 8*d.* - - - „	764	670	714	620	663	570	437	614	520	387	470	337	263	435	302	250*	287	256*	250*	250*	250*
Average of 8 years - - „	708	621	661	575	615	528	405	569	482	358	436	312	254	403	280	250*	268	250*	250*	250*	250*
Under Rules of 1886.																					
After 29 years - - - £.	700	-	700	–	700	–	–	700	–	–	–	–	–	–	–	–	–	–	–	–	–
„ 26 „ - - - „	600	–	600	–	600	–	–	600	–	–	–	–	–	–	–	–	–	–	–	–	–
„ 24 „ - - - „	- -	600	- -	600	- -	600	–	- -	600	–	600	–	–	600	–	–	–	–	–	–	–
„ 20 „ - - - „	- -	450	- -	450	- -	450	–	- -	450	–	450	–	–	450	–	–	–	–	–	–	–
„ 19 „ - - - „	- -	–	- -	–	- -	–	450	- -	–	450	–	450	–	–	450	–	450	–	450	–	–
„ 14 „ - - - „	- -	–	- -	–	- -	–	300	- -	–	300	–	300	–	–	300	–	300	–	300	–	–
„ 11 „ - - - „	- -	–	- -	–	- -	–	250	- -	–	250	–	250	–	–	250	–	250	–	250	–	–
„ 4 „ - - - „	- -	–		-	–	- -	–	–	- -	–	–	–	250	–	–	250	–	250	–	250	250
Under 4 „ - - - „	- -	–	- -	-	-	- -	–	–	- -	–	–	–	200	–	–	200	–	200	–	200	200

* Minimum rate.

THIRTEENTH REPORT of the Special Committee on Home Charges, 3rd May 1889.

My Lord,

WE have now completed our Report on the Expenditure in this country charged against the Revenues of India, with the exception of the cost of this Office, under the heads of Administration and Stationery, into which we are making a detailed examination. There are, however, payments which are not charged against the Revenue, to which we will now refer.

2. *Expenditure not charged to Revenue.*—The capital outlay on railways and irrigation works, not charged to Revenue, amounted in 1887–88 to 1,115,946*l.*, of which 1,101,788*l.* is for stores, as shown in the margin.* These payments (with the exception of those made in respect of work done for the Government of India by the Nizam's State Railways Company) are included in the tables appended to our Eighth Report, as also were those on account of the establishment of the Consulting Engineer for Railways, and the contingent expenses connected with the supply of railway stores. The remainder, amounting to 3,161*l.*, was thus composed :—

	£.
*Stores for State Railways	1,065,648
Stores for Bezwada-Singareni Railway : payments to Nizam's State Railways Company	29,221
Stores for Irrigation works	6,919
£.	1,101,788

	£.
Pay and travelling expenses of 28 mechanics (tunnellers, engine drivers, electricians, &c.), on appointment	995
Passage to India of ditto, ditto	885
Deputation allowance and expenses of an officer while inquiring into the latest improvements in rock-boring and tunnelling	299
Ditto of two officers proceeding to Mexico, to report on the applicability to the Bolan Railway of the Fairlie system of engines used between Vera Cruz and Mexico	802
Gratuity to an officer formerly in the service of the Scinde Punjab and Delhi Railway	100
Pay, &c., of engine drivers on expiration of their agreements	80
£.	3,161

3. *Deposits and Advances.*—These comprise two payments, of 2,288*l.* and 6,151*l.* respectively, which are recoverable from the Imperial Government, for the purchase of malt liquor on their behalf, and for the moiety chargeable to the War Office of the expenditure incurred in England in connection with the defence works at Aden. There was also a payment of 2,022*l.* on account of the portion claimed during the year of the outstanding interest which, on the purchase of the Scinde Punjab and Delhi Railway, had been repaid to the Secretary of State in Council, subject to his meeting future claims when established.

4. *Payments to Railway Companies on Capital Account.*—Debentures of the Oude and Rohilkund Railway to the amount of 426,000*l.* which fell due were discharged, new debentures to a corresponding amount being subsequently issued within the year. Large payments were also made to the several railway companies in England on account of stores, establishment charges, &c., against which was placed the capital raised under the guarantee of the Secretary of State, and, in the case of the older companies, also the net repayments in India from the revenue accounts, for stores used in the maintenance and working of the lines, which had on purchase been charged to capital. The receipts and disbursements on capital account are shown in the following table :—

RAILWAYS.	Receipts in England on account of: Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	TOTAL.	Net Repayments in India, converted at Contract Rates.	TOTAL RECEIPTS.	—	—	Payments in England on account of Stores, Establishment Charges, &c.	Net Withdrawals by the Companies, on Capital Account.
Guaranteed Lines.	£.	£.	£.	£.	£.			£.	£.
Bombay, Baroda, and Central India	100,000	2,172	102,172	89,396	191,568	—	—	206,256	14,688
Great Indian Peninsula	—	788	788	228,452	229,240	—	—	399,168	169,928
Madras	140,000	5,814	145,814	4,721	150,535	—	—	136,170	— *14,365*
Oude and Rohilkund	—	119	119	— *53,124*	— *53,005*	—	—	84,254	137,259
South Indian	100,000	2,655	102,655	73,919	176,574	—	—	177,636	1,062
	340,000	11,548	351,548	343,364	694,912	—	—	1,003,484	308,572

						Capital Expenditure in: India.	Capital Expenditure in: England.	TOTAL.	
State Lines.									
						£.	£.	£.	
Bengal Central (classed as such for convenience)	250,000	39	250,039	—	—	3,384	6,280	9,664	— *240,375*
Bengal-Nagpur	2,336,366	4,118	2,339,484	—	—	1,514,680	584,250	2,098,930	— *240,554*
Indian Midland	1,082,424	11,080	1,093,504	—	—	1,227,010	913,416	2,140,426	1,046,922
Southern Mahratta	1,130,957*	2,930	1,133,887	—	—	630,570	202,879	833,449	— *300,438*
	4,798,747	18,167	4,816,914	—	4,816,914	3,375,644	1,706,825	5,082,469	265,555
TOTAL £.	5,138,747	29,715	5,168,462	343,364	5,511,826	—	—	6,085,953	574,127

* Including 594*l.* in India.

5. It will be seen that the Guaranteed Companies altogether withdrew a net sum of 308,572*l.* in the year. The amount remaining at their credit on the 31st of March 1888 was 340,396*l.*, or, excluding the Oude and Rohilkund Railway, which has since been purchased by the Government, 237,852*l.* Since that date further sums have been withdrawn, and it is estimated that on the 31st of December last the Companies had overdrawn their capital accounts to the extent of 234,435*l.* Proposals have recently been made by some of them for raising further capital.

6. The Companies formed within the last few years withdrew during 1887-88 265,555*l.* in excess of the sums received in the year; but they had on the 31st of March 1888 large balances still to their credit, amounting altogether to 3,045,241*l.** We shall presently recur to this subject.

	£.
*Bengal Central	246,081
Bengal-Nagpur	1,853,448
Indian Midland	33,612
Southern Mahratta	912,100
	£. 3,045,241

7. *Remittance Account, Transactions with Her Majesty's Government.*—In the Remittance Account there are various payments to, and receipts from, the Treasury and other public Departments, in respect of transactions of the Governments in India. In 1887-88 the payments were the following:—

	£.
Postal and money order transactions	138,186
Little Basses light vessel dues	12,433
Balances of Shipping Masters' accounts	752
Miscellaneous	1,102
£.	152,473

And there were receipts on the following account:—

	£.
Employment of Indian Native troops in the Soudan and Nubia	30,160
Emigration of Coolies	77,671
Supplies to ships on the East India Station	36,040
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	21,639
,, ,, ,, ,, retired Hong Kong Police	818
Stores supplied to a regiment when proceeding from India to Natal	279
Ordnance stores supplied to Army in Egypt	6,721
Moiety of expenditure at Aden on defence works	5,064
Miscellaneous advances made in India	8,176
£.	186,568

Thus there was a net receipt during the year of 34,095*l.*

8. *Discharge*

8. *Discharge of the Indian Transfer Loan of* 1854.—In 1887–88 a payment of 2,812*l.* was made on account of the discharge of the Indian Transfer Loan of the 22nd of April 1854. This was a 4 per cent. rupee loan created in 1854 to facilitate the discharge of a 5 per cent. loan, and the holders had the privilege of transferring their stock from India to London, or back, interest in England being issued, at the rate of 2*s.* 1*d.* per sicca rupee, 12 months and 3 days after it was due in India. The Committee of 1880, in their Fourth Report, recommended that, if a favourable state of circumstances should arise, the propriety of discharging this loan should be borne in mind; and on the 22nd of January 1884 the Government of India gave the requisite 15 months' notice, that it would be discharged on the 22nd of April 1885 in India, and on the 25th of April 1886 in England, the latter being the date at which the bills would become due if the remittance of principal and interest were made from India by means of bills of exchange drawn upon the Secretary of State in Council. Of the total amount of the loan, which appears to have been Rx. 1,159,867, only Rx. 2,570 was paid off in India in 1885–86 and 1886–87; and the bulk, amounting to Rx. 1,152,955, was discharged in England by the payment of 1,125,972*l.* in 1886–87. The payment of 2,812*l.* in 1887–88 was for the discharge of the amount of Rx. 2,880 remaining in this country; and on the 31st of March 1888 there was still Rx. 1,422 in India not paid off.

9. *Bills drawn by the Mission to the Court of Persia.*—In 1863, when the establishment of telegraphic communication with India through Persia and the Persian Gulf was in progress, it was arranged* that Her Majesty's Minister at Teheran should make disbursements on account of the Indian Government, and recoup himself by bills drawn on India; but in the following year it was agreed that they should be drawn on this country. As a rule they are for payments in respect of the Indo-European Telegraph Department, and of certain pensions, and amount to about 25,000*l.* a year; but recently they have been exceptionally increased in consequence of the Afghan Boundary Commission, and of the expenses connected with the removal of Ayub Khan to India. In 1887–88 they amounted to 63,114*l.*

* *See* Despatch to India, 16th January 1864, No. 5, and 17th July 1873, No. 307 (Financial).

10. *Family and Miscellaneous Remittances.*—Officers of the Army are permitted to send through official rolls, at the rate of exchange annually fixed for the adjustment of transactions with the British Government, and for the benefit of near relations, but not for their own personal use, a yearly sum limited according to their rank :—†

† Art. 1036 of pay regulations.

	£.
General Officer, or Surgeon-General	400
Colonel, or Deputy Surgeon-General	300
Lieutenant-Colonel, Brigade Surgeon, &c.	200
Major, Chaplain, Surgeon-Major, &c.	150
Captain, Junior Chaplain, Surgeon, &c.	100
Lieutenant, Veterinary Surgeon, &c.	70
Lieutenant drawing lower rate of pay	50

Soldiers of the British Army may remit sums not exceeding their net pay, for the use of friends as well as relatives, the rate of exchange having, since 1884, been fixed at the same rate at which their pay is converted into rupees in India. The amount paid in 1887–88 on account of Family Remittances was 259,955*l.* Miscellaneous remittances by the Government, for payment through the War Office to British officers and men, were also effected, in 1887–88, to the amount of 71,852*l*; and sums amounting to 1,786*l.* were paid on account of the effects of deceased soldiers and others remitted from India.

11. *Family Allotments of Mechanics, &c.*—The practice which formerly existed of allowing officers to make to their families in this country allotments in sterling from their salaries, was in 1871‡ restricted, as a rule, to the class of mechanics, boiler-makers, &c., who would probably find it very difficult to effect remittances through ordinary channels. In 1874§ it was laid down that the amount of the allotment should be limited to one-half of their pay, and should in no case exceed 12*l.* a month; and in 1877‖ it was decided that the privilege should in future be only granted to those whose salary did not exceed Rs. 4,000 per annum. The amount paid in 1887–88, namely 4,340*l*, was less than it had been for many years.

‡ Despatch to India, 10th March 1871, No. 80 (Financial).

§ Despatch to Bombay, 31st March 1874, No. 45 (Financial).

‖ Despatch to India 20th December 1877, No. 432 (Financial).

12. *Remittances*

12. *Remittances by Administrators General.*—The sums paid in this country in respect of remittances made by the several Administrators General and Official Trustees in India, on account of estates of persons dying in India, amounted in 1887–88 to 50,105*l.* The sums received from the Admistrator General in Calcutta are remitted by means of rolls, those from the Official Trustees in Bengal and Madras, and the Administrators General in Madras and Bombay, by means of bills; the amount of such bills realized in 1887–88 was 15,321*l.* which is shown as a receipt on the other side of the account. In 1877* attention was drawn to the charge on the revenues of India entailed by the remittance of estates at the official rate of exchange, and the suggestion was made that the sums should be paid in England by means of bills on India, leaving it to the holders of the bills to realize the amount; but it was agreed† that, during the incumbency of the then existing Administrators General, no change should be made in the mode of remittance. We recommend that, on the occurence of a vacancy in the office at Calcutta, the practice be assimilated to that in force at Madras and Bombay.

* Despatch to India, 8th February 1877, No. 39 (Financial) paragraph 2.

† Despatch to India, 8th November 1877, No. 375 (Financial), parapraph 3.

13. *East Indian and Rajputana-Malwa Railways. Advances for Purchase of Stores, &c.*—On the East Indian Railway becoming a State line by purchase, the Company undertook to work the line, but the Secretary of State is responsible for the provision of any necessary capital; and, accordingly, the payments for stores required for purposes both of maintenance and of construction, which are bought for transmission to India, are entered in the Remittance Account, the division of the charge between capital and revenue being effected in India; and a similar course is followed with regard to the stores bought by the Bombay Baroda and Central India Railway Company for use on the Rajputana-Malwa line. In the margin are shown the net payments, after deducting small receipts for transfer fees and miscellaneous refunds, amounting in 1887–88 to 906*l.* and 19*l.* from the two companies respectively.

Years.	East Indian Railway.	Rajputana-Malwa Railway.
	£.	£.
1879–80 -	27,323	—
1880–81 -	522,893	—
1881–82 -	475,665	—
1882–83 -	453,901	—
1883–84 -	400,082	—
1884–85 -	403,123	—
1885–86 -	473,338	134,433
1886–87 -	329,975	56,598
1887–88 -	241,861	123,806

14. *Stores chargeable to Provincial and Local Funds, and to Native States.*—The cost of stores purchased in England in 1887–88, on account of Native States and Provincial and Local Funds, may be thus divided :—

	£.
Railways of Native States - - - - - -	40,846
Kurrachee Harbour Works - - - - - -	15,702
Madras Harbour Works - - - - - -	9,318
Bombay Mint; copper - - - - - - -	13,836
Provincial and Local Funds, &c. - - - - -	72,120
£.	151,822

The cost of copper for coinage is treated as a remittance transaction at the special request of the Government of India;* but, as the cost does not fall on provincial or local funds, we think that the payment should be separately entered.

* Despatches to India, 24th March 1875, No. 155, para. 13, and 29th April 1880, No. 136 (Financial).

15. *Pay and Pensions chargeable to Native States, Local Funds, &c.*—When officers are in receipt of furlough pay or pension in this country, a portion of whose service has been rendered to Native States or Local Bodies in India, the share proportionate to that service is entered in the Remittance Account, and recovered in India from the source against which it is debited. The amount in 1887–88 was 15,678*l.* The charges are chiefly on account of service in the Hyderabad Assigned Districts or the Hyderabad Contingent, and to a small extent in Mysore; and there are also some debitable to the Bombay Police Superannuation Fund, the Cotton Frauds and Improvement Funds, the several Port Funds, and others.

16. *Miscellaneous Payments.*—In 1887–88 the sum of 16,398*l.* was described as miscellaneous payments to be brought to charge or recovered in India, and on the other side there were receipts amounting to 3,180*l.* Of the former, 9,443*l.* was the amount advanced during three years to members of the Madras and Bombay Civil Service, under the rules of their respective Funds, as loans on account of passage money, to be adjusted in

in India; 1,634*l.* was awarded as bonus compensation to officers of the late Indian Ordnance Corps; 797*l.* represented the stipends, &c., of Indian students at the Cirencester College; 1,432*l.* was paid in connection with the Colonial and Indian Exhibition; 326*l.* for the balances of the Indian accounts of various regiments; 250*l.* for the travelling expenses of members of the Afghan Boundary Commission; 1,752*l.* on account of certain estates; and 764*l.* for various minor matters.

17. From the foregoing remarks, it will be seen that the transactions of the Secretary of State include other items besides the mere amount of expenditure on behalf of the Government of India in this country and the sale of bills to meet it. In the following statement we give the figures of the Receipts and Disbursements of the Home Treasury for 1877–78, for the next 10 years, and for the aggregate of those 10 years.

Net Receipts and Disbursements.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	Ten Years, 1878–79 to 1887–88.
Net Disbursements.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Expenditure charged to Revenue	13,756,478	13,610,211	14,130,406	14,044,089	14,042,196	13,812,790	14,770,257	13,662,872	13,755,659	14,172,298	15,128,018	141,128,796
Capital outlay	1,146,823	692,869	540,955	570,678	439,325	1,774,268	791,086	1,082,163	1,793,769	1,323,083	1,115,946	10,124,142
Miscellaneous Remittances	897,173	963,608	806,052	940,739	862,253	779,915	758,268	671,201	802,351	520,497	616,549	7,721,433
£.	15,800,474	15,266,688	15,477,413	15,555,506	15,343,774	16,366,973	16,319,611	15,416,236	16,351,779	16,015,878	16,860,513	158,974,371
Net Receipts.												
Bills drawn on India, &c.	10,134,455	15,464,758*	15,748,757†	15,239,677	18,412,429	15,120,521	17,599,805	13,758,909	10,292,692	12,136,279	15,358,577	149,132,404
Money raised by borrowing	4,339,141	372,140	*—716,144*	2,764,191	*—3,848,473*	6,029	*—1,016,684*	*—295,669*	2,978,786	3,670,454	*—2,812*	3,911,818
Capital Receipts from Railway Companies	*—312,956*	*—925,545*	*—484,879*	*—1,261,465*	*—1,328,194*	875,366	*—808,852*	*— 352,835*	4,543,766	741,362	2,091,892	3,090,616
Deposits and Advances	*—760*	8,386	3,023	3,434	10,403	*—778*	13,423	3,107	*—37,185*	7,300	*—1,371*	9,742
Repayments by Imperial Government:												
Ordinary	3,284	*—11,783*	28,838	167,311	90,769	174,800	215,266	188,881	168,739	*—61,130*	3,935	965,626
Special Military Expeditions	—	400,000	2,050,000	500,000	500,000	1,000,000	1,000,000	250,000	882,188	75,857	30,160	6,688,205
£.	14,163,164	15,307,956	16,629,595	17,413,148	13,836,934	17,175,938	17,002,958	13,552,393	18,828,986	16,570,122	17,480,381	163,798,411
Cash Balance increased	*—1,637,310*	41,268	1,152,182	1,857,642	*—1,506,840*	808,965	683,347	*—1,863,843*	2,477,207	554,244	619,868	4,824,040

* Including 1,516,193*l.* obtained by bills on London purchased in India with *Rs.* 1,86,98,228.
† Including 486,947*l.* in gold purchased in India with *Rs.* 60,71,681.

18. In order to make a fair comparison of the Expenditure charged on the Revenue in the several years, it is necessary to strike out the exceptional payment of 1,000,000*l.* for arrears of non-effective charges in 1883-84, and the equally exceptional charge of 768,497*l.* in 1887-88 on account of the conversion of India Stock. It will then appear that the sterling expenditure has only varied between 13,610,000*l.* in 1878–79, when it was at the lowest point of the decade, and 14,360,000*l.* in 1887-88, when it was at the highest point, a variation of only 5½ per cent.; while, including the capital outlay, the average expenditure for the ten years from 1878–79 exceeds by only 45,000*l.*, or about one-third of one per cent., the corresponding payments in 1877–78.

19. In regard, however, to the manner of providing funds to meet the charges, the case is very different. The sterling amount realised by the sale of bills and telegraphic transfers on India, as shown in the table in paragraph 17, has fluctuated between 10,134,000*l.* in 1877–78 or 10,293,000*l.* in 1885–86, and 17,600,000*l.* in 1883–84 or 18,412,000*l.* in 1881–82, a variation of nearly 82 per cent.; while the differences in the amounts of rupee bills and transfers sold* have been even greater, the variations in consecutive years being usually from 20 to 25, and in one case 45, per cent. Although the great fluctuations as measured in silver are partly attributable to the continued fall in its gold value, the variations are in a large degree owing to the changes of policy. The raising of 4,339,000*l.* in 1877-78 by loan was occasioned by the inability of the Government of India, owing to the large expenditure caused by the famine, to meet the bills which otherwise would have been drawn; in the next seven years debt was discharged to the net amount of 2,735,000*l.*, but in 1885-86 and in 1886-87 no less than

	Rs.
* 1877-78	11,69,85,000
1878-79	16,91,23,612
1879-80	18,35,00,000
1880-81	18,32,77,000
1881-82	22,21,09,350
1882-83	18,58,55,593
1883-84	21,62,15,462
1884-85	17,10,22,119
1885-86	13,53,25,369
1886-87	16,70,03,150
1887-88	21,81,23,993

than 6,649,000*l.* was raised by loan in England, owing to the construction of State Railways more rapidly than could be met by borrowing in India. On the whole 10 years an average amount of 391,000*l.* a year has been supplied by adding to the debt.

20. It is, however, in regard to the transactions of the various Railway Companies that the greatest effect is seen in the change of policy. The old Guaranteed Companies have required during the 11 years from 1877-78 to 1887-88 a net sum of 5,825,000*l.*, or 530,000*l.* a year on the average, for their Home expenditure, chiefly the purchase of stores for the maintenance of their lines, the repayment for which is made by them from their revenue balances in India, the amount being remitted to England by the Government. On the other hand, in consequence of the guarantees given in 1881–82 and the following years to new Companies, the Secretary of State in Council received from them capital to the net amount, in seven years, of 12,246,000*l.*,* owing to which his drawings on India were on the average reduced by 1,750,000*l.* With the cessation of such receipts, with the transition of these Companies into the position which will enable them to receive credits in India against which they may draw in this country, and with the continual growth of the demands for stores for the working of the railways as fresh lines are opened, it is obvious that a very considerable addition will have to be made to the sterling amount of the remittances from India.

*Years.	Net Receipts from new Railway Companies.					Total.
	Bengal Central.	Rohilkund and Kumaon.	Southern Mahratta.	Indian Midland.	Bengal-Nagpur.	
	£.	£.	£.	£.	£.	£.
1881–82	80,000	—	—	—	—	80,000
1882–83	100,396	40,000	1,593,653	—	—	1,734,049
1883–84	99,000	*—40,000*	*—83,725*	—	—	*—24,725*
1884–85	*—845*	—	1,428,267	—	—	1,427,422
1885–86	—	—	1,881,698	2,761,372	—	4,643,070
1886–87	—	—	*—67,810*	*—271,444*	1,615,674	1,276,420
1887–88	243,759	—	930,414	180,088	1,755,234	3,109,495
£.	522,310	—	5,682,497	2,670,016	3,370,908	12,245,731

21. During the decade under review, sums amounting to 6,688,205*l.* have been repaid by the Imperial Government on account of money expended by the Government of India on various special Expeditions, These exceptional receipts are now coming to an end; and, in order to ascertain the probable normal amount of the drawings on India, we refer to the table in paragraph 17, omitting therefrom funds obtained by borrowing, or from Railway Companies, or from the Imperial Government on account of special Expeditions. After deducting the above-mentioned exceptional charge in 1887–88, we obtain the following figures for the last three years, to which we add those of the estimate for 1888–89 and 1889–90 :—

Net Payments.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
	£.	£.	£.	£.	£.
Expenditure charged to Revenue -	13,755,659	14,172,298	14,359,521	14,714,300	14,924,100
Capital outlay - - - - -	1,793,769	1,323,083	1,115,946	758,700	837,000
East Indian and Rajputana-Malwa Railways, Stores, &c. - - -	607,771	386,573	365,667	398,300	465,500
Miscellaneous Remittances, Deposits and Advances, and ordinary Repayments by the Imperial Government - - - - - -	670,797	574,327	613,985	751,300	606,700
£.	16,827,996	16,456,281	16,455,119	16,622,600	16,833,300

It may then be anticipated that in the future it will be necessary to obtain at least 16,500,000*l.* by drafts on or remittances from India, involving at the present rate of exchange a sale of more than 2,400 lacs in the year, or an average of about 46 lacs a week. While we are not prepared to say that the trade of India will not adapt itself to this increased requirement, we would point out that such an estimate exceeds by about 180 lacs the highest amount yet sold in any one year, and that the anticipated increase must, if other circumstances are unaltered, result in a further fall in exchange, and consequently in an even heavier drawing than that above mentioned.

22. There is a strong tendency in the public mind to regard the sterling payments as a tribute paid to England and as a drain upon the resources of India; and, although this view is erroneous, inasmuch as these charges represent a payment for value received, the fact that such an impression exists must be recognised. The amount of disbursements in England is so large, involving (as above calculated) a remittance of not less than 30

per cent. of the gross revenue of India, that its increase cannot be contemplated without serious doubts as to the economical and political consequences. We, therefore strongly recommend that further borrowing by the Government in England for public works in India be limited to so much of the expenditure as must be incurred in England for those undertakings to which the Secretary of State is already committed, all further capital being supplied from funds provided in India, so as to avoid further addition to the payment of interest fixed in sterling, and to the remittances made directly by the Government.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

FOURTEENTH REPORT of the Special Committee on Home Charges, 3rd May 1889.

My Lord,

THE following is a summary of the various recommendations made in our Reports.

* 6th July 1888. 2. In the First Report* we dealt with the question of local purchase of stores in India, recommending that a Director of Stores should be appointed in that country, under whose supervision the system of local purchase might be extended and placed on a more satisfactory footing, and expressing an opinion that no real economy could be effected by buying in India European goods which would otherwise have to be procured through the Store Department in England.

† 27th July 1888. 3. In the Second Report† we recorded our opinion that the passage and outfit allowances for the Governors of Madras and Bombay should be reduced from 1000*l.* to 500*l.*; that the necessity for giving prizes to selected candidates for the Indian Civil Service should be reconsidered; and that the allowance of 150*l.* a year to such of those candidates as studied at a university should be either withdrawn altogether or reduced to 80*l.* a year.

‡ 27th July 1888. 4. In the Third Report‡ we treated the subject of Interest on Debt, showing that, although the amount of the Debt had been increased since the 31st of March 1879 by 30,612,156*l.*, nearly one half of that increase would be gradually cancelled by the operation of the Sinking Funds, and that, including the railway and other liabilities in place of which the Stock had for the most part been issued, the burden of the charge for interest, &c., had been reduced by 563,852*l.* a year; and we, accordingly, recommended that, as opportunities might occur, a further saving should be effected by issuing India Stock in place of railway debentures, &c. We at the same time expressed our intention of referring at a later date to the power recently given by Act 51 Vict., c. 5, to raise money for the construction, extension, and equipment of railways, by the agency of Companies; but this has become unnecessary, as in the meantime it has been determined to raise a loan this year under that Act, and the requisite communications have been made to the Government of India and the several Railway Companies. We further pointed out the necessity for the exercise of the greatest caution in regard to borrowing in England for public works in India.

‖ 27th July 1888. 5. Our Fourth Report‖ referred to the expenditure in connection with the Post Office, Telegraph, and Mint. In the absence of the statistics promised by the Post Office, we were unable to recommend any further steps for reduction of the postal charges than have already been taken. As to the Indo-European Telegraph, the reductions practicable have very recently been made; and the only specific recommendation that we were able to make in this Report was the transfer to the Remittance Account, as being more accurate, of the small charge for any Family Remittances of the Persian Telegraph Staff, which may be made by means of bills drawn by the Director of Persian Telegraphs.

6. In

* 26th October 1888. 6. In considering, in our Fifth Report,* the cost of training officers at the Royal Indian Engineering College, for the Public Works, Telegraph, and Forest Departments, we recommended that, as soon as the position of the Public Works Department in India would admit of such a course, the plan of detaining the Engineering students in this country, for a twelvemonth's course of practical instruction, should be abandoned; and that the question should be seriously considered whether the Secretary of State in Council could not be relieved of the responsibility involved in maintaining the College as a Government institution, by either transferring it to some other body, or by disposing of the land and buildings.

† 9th November 1888. 7. In our Sixth Report† we pointed out that, while the cost of constructing the Colonial Office and the expense of the Establishment thereof are charged on the revenues of the United Kingdom, no portion of the cost of building the India Office had been voted by Parliament, and that the expense of the establishment was entirely defrayed from the revenues of India. We also observed that, the salaries of the Secretary of State and Under Secretaries, being fixed by Act of Parliament, at the rates paid to similar officers in other public departments, we felt ourselves precluded from expressing any opinion upon the amount that should be paid. But, with the view of effecting a saving in the charge, we recommended that an Act of Parliament should be passed, enacting that the number of Members of the Council of India be reduced to twelve, with power, if the Secretary of State should think it desirable, to reduce it to eleven or ten; and also limiting to two the number who may be appointed under Act 39 Vict., c. 7, and rendering ineligible for such an appointment those nominated under the Act of 1869.

‡ 3rd December 1888. 8. In the seventh Report‡ we gave reasons for thinking sufficient the contribution now paid by India towards the cost of Her Majesty's ships in the Indian seas; and we recommended that the gratuities for high proficiency granted to officers of the Royal Navy on becoming qualified to be Interpreters in Oriental Languages should be discontinued; that, with the view of closing the Royal India Asylum at the earliest possible date (which should be effected as soon as it could be done without unreasonable expense), no admissions thereto should be allowed except in cases where there is a strict obligation on the Secretary of State to maintain the patient, and that a portion of the land should be sold as soon as a favourable opportunity could be found; that a communication should be made to the Government of India regarding the contribution made towards the Consular and Diplomatic Establishments in China; that, in regard to secret service money, certificates should be given by the Secretary of State in the manner prescribed for other Ministers responsible for similar expenditure; that the expenditure on objects of a literary, scientific, or antiquarian character be limited to 3,000*l.* (instead of 3500*l.*) in any one year; and that the practice of allowing the Archæological Surveyor to spend half of each year on duty in the United Kingdom be reconsidered, as well as the rate of remuneration paid for the preparation of tide tables for Indian ports.

‖ 11th January 1889. 9. In our Eighth Report‖ we investigated the Stores Department, and, reserving the clerical portion of the establishment for future consideration, expressed our opinion that any saving to be anticipated from a reduction of the Home Charges, by throwing upon the Government of India the duty of meeting in that country the cost of the stores supplied, would be rather apparent than real, and would be much more than counterbalanced by the disadvantages that it would entail. Considering it, therefore, necessary to maintain in England an organization for the purchase, inspection, and shipment of stores of European manufacture, we were in favour of the existing system; we recommended that an endeavour should be made to place on a more satisfactory financial footing the arrangement for the supply of malt liquor, unless the whole supply could be obtained in India; we suggested the reduction of the salary of the Inspector of scientific instruments on the occasion of a vacancy; and we pointed out the advantage to be derived from the Government of India drawing its supplies of stores more largely from local sources.

§ 25th January 1889. 10. The ninth Report§ related to the subject of Civil Furlough, on which we recorded our opinion that the amount of absence permissible under the regulations might perhaps be curtailed, and recommended that the Government of India be desired to examine the rules, and to report on them with special reference to the questions of the maximum length of furlough which can be taken at one time without medical certificate, of the length of time which should intervene between the periods of leave, and of the retention of appointments. We also recommended

recommended that the advances of pay granted on return to duty should be for not more than 35 days.

* 22nd February 1889. 11. When examining, in our Tenth Report,* the charges for Civil Superannuation, we recommended that, with the view of facilitating reductions in the establishment of the India Office, the Secretary of State in Council should have the power of deciding whether any, and (if any) what, pension may properly be awarded to an officer whose services it is for any reason desired no longer to retain, with the condition, however, that in such cases pensions be not granted in excess of the amount that might have been awarded on the production of a sick certificate. In reference to the pensions of Judges, we suggested a slight improvement in the classification; and we recommended a reconsideration of the scale of pensions offered to Judges of the High Courts, and of the length of service entitling them to pension.

† 22nd February 1889. 12. Our Eleventh Report† related to the Railway Revenue Account; and, while pointing out the advantage that results to the Government from the purchase of the undertakings of the Guaranteed Companies as the dates arrive when they can be obtained under the contracts, we recommended that this course should be followed in the case of the South Indian Railway as soon as practicable; we also drew attention to the apparent want of economy in the terms offered to some of the more recently formed Companies, and the necessity for caution in raising money in this country for public works in India.

‡ 5th April 1889. 13. The Twelfth Report‡ dealt with the Army Charges. We expressed our expectation that a large reduction would be made from the claims of the War Office on account of the Effective Services in 1885–86 and 1886–87, and urged the importance of doing all that is possible to expedite the determination of the capitation rate to be paid on account of the Recruiting and Depôt Charges, and other Effective Services, connected with the supply of soldiers for the British Army in India, in the settlement of which there are considerations of policy that must not be overlooked. We remarked on the change made by the furlough rules of 1886, in granting pay when out of India at fixed rates in sterling, which appeared to us to be, on the whole, more costly; and, in regard to advances of pay to Indian officers returning from furlough, we recommended the reduction of the maximum amount from 150*l.* to 100*l.* We described in some detail the charges for the Troop Service, but refrained from making any recommendation, as the question of the transport of the Indian reliefs was then undergoing a special examination. We pointed out reasons which, in our opinion, made it desirable that the Medical Officers for the Indian Service should be no longer instructed at Netley before proceeding to India. We recommended that some limit should be put to the number of officers allowed in any one year to study the Russian language at the expense of Indian revenues. We recorded our opinion that, before the system of employing Lady Nurses is extended or continued beyond the period for which the first appointments were made, the necessity for maintaining it should be very carefully considered. We suggested that the attention of the Government of India should be drawn to the charge for the supply of stallions, with the view of ascertaining what reduction could be effected. We urged that the claim should be pressed on the War Office for a reimbursement of at least some portion of the overcharge for stores supplied by that Department for India during the last 20 years. We calculated the probable increase of the charge for Colonel's allowances up to 1901, when they may be expected to begin to decrease, and, while recognising that it is not in the power of the Government to reduce the pensionary allowances already granted, we drew attention to the fact that, if it were thought desirable, the scale of pensions granted to the Staff Corps, and the Medical Department, might be modified as regards those entering the Service hereafter; and, in particular, we observed that the special pensions granted as compensation for loss of administrative appointments in the Medical Department ought not to be continued to officers who entered it after the reduction was effected. We recommended a reconsideration of the terms of pension in the case of Chaplains. And, finally, we showed what a very large annual expenditure, both in the non-effective charge in England and the effective charge in India, had been involved in measures taken in regard to the British Army, either without reference to the wishes of the Government of India, or in opposition to its views.

‖ 3rd May 1889. 14. In the Thirteenth Report,‖ dealing with the disbursements not treated as charges on the Revenue, we have pointed out the great variation that occurs in the amount of bills on India sold during the year, and the probability that

that in future years the sales will be much larger than hitherto, if the rate of exchange should not rise; and we have urged the importance of restricting the borrowing in England for public works in India to that portion of the expenditure which must be incurred in this country for the undertakings to which the Government is already committed. We have also recommended that, on the occurrence of a vacancy in the office of Administrator General in Bengal, the mode of remitting estates by means of rolls, at the official rate of exchange, be discontinued; and that an alteration be made in the present practice of entering in the Accounts the cost of copper purchased for coinage in the Indian mints.

15. We further intimated to your Lordship the view, which we proposed to embody formally in our Report on the Home Establishment, that the salary of the Assistant Military Secretary for Indian affairs at the Horse Guards should be reduced to 400*l.*, in addition to the pay and allowances to which he would be entitled if unemployed; and that, on the occurrence of a vacancy in the office of clerk to that officer, the post should be filled by a second class clerk, with a maximum salary of 200*l.* a year. The latter part of the recommendation was approved by your Lordship in Council, but you decided that the Assistant Military Secretary should be granted a consolidated salary in all cases, the amount being fixed at 1,000*l.* a year if he is not entitled to Colonel's allowance, and at 1,400*l.* a year if he would otherwise be in receipt of that allowance, and we understand that the recent appointment of Sir William Lockhart was made upon those terms.

16. We have now completed the examination of all the Home Charges in respect of which the expenditure arises from action taken by, for, or at the desire of, the Government of India; and we suggest that your Lordship should communicate with that Government regarding the points on which it may appear that economy can be effected by action in India. We shall make a further report upon the Establishment of this Office, but no reference to India will be necessary on that subject.

We have, &c.
J. A. Godley.
R. Strachey.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

FIFTEENTH REPORT of the Special Committee on Home Charges, 24th April 1890.

My Lord,

AT the close of our Fourteenth Report, we intimated our intention of making a further report upon the Establishment of this Office; and we now record our views with regard to the charges of the Home Establishment other than salaries. It is necessary to defer the examination of the salaries until the decision of Her Majesty's Government and of Parliament is announced in regard to the English Civil Service generally.

2. In the annexed table a statement is given of the above-mentioned charges, from 1878-79 to 1888-89. The figures quoted below in regard to each head refer to the Accounts of 1888-89.

3. *Store Department, Wages, &c.*, 24,638*l.*—In reference to the miscellaneous charges of the Store Department, including wages, ground-rent, taxes, &c., we have nothing to add to what was said in our Eighth Report.

4. *Payments to the Banks of England and Ireland for management of Debt, &c.*, 37,909*l.*—The great increase in the payment to the Banks of England and Ireland for the management of the Public Debt, from 20,556*l.* in 1878-79 to 37,909*l.* in 1888-89, arises from the increase in the amount of the Debt. In the former year the payment was made at the rate of 340*l.* per million, which had been fixed in 1859, on an average amount of 60,458,298*l.*, the dividends on the whole of the stocks being paid half-yearly. In 1885-86 the rate was raised to 400*l.* a million on that part of the Debt (namely, the India 3½ and 3 per cent. Stocks) on which the dividends were paid quarterly. Owing to the great increase in the amount of the latter which occurred when the 4 per cent.

Stock was converted into 3½ per cent. Stock, the arrangement was revised early in 1888, and the rates of payment are now 300*l.* per million on stock bearing half-yearly dividends, and 360*l.* on stock upon which the dividends are paid quarterly. The rate of payment in bringing out a new loan continues to be 500*l.* per million. The payment in 1888–89 was thus calculated :—

	£.		£.
India 4 per cent. Stock - - - -	4,288,730		
India Government Rupee Paper - -	21,123,402		
Eastern Bengal Railway Debenture Stock -	348,666		
		25,760,798, at 300 *l.* per million per annum - - -	7,728
East Indian Railway Debenture Stock -		1,435,650, ditto, ditto, for four months only - -	144
India 3½ per cent. Stock - -	60,096,812		
„ 3 „ „ - -	12,748,548		
		72,845,360, at 360 *l.* per million per annum - -	26,224
			£.
New Loan of 7,000,000 *l.* : issue at 500 *l.* per million - - - -			3,500
„ „ „ management for 45 days after payment of final instalment, at 360 *l.* per million - -			311
„ „ „ „ postage in connection with the issue - -			2
			3,813
		TOTAL - - -	£. 37,909

5. If the rates in force before the recent arrangement had existed in 1888–89, the amount payable would have been 41,840*l.*, so that a saving of 3,931*l.* in that year resulted from the revision, while the service rendered by the Bank was much increased by the change from half-yearly to quarterly payment of dividends. In view of the recent date thereof, as well as of the correspondence which preceded its adoption, we do not recommend that any modification should be now proposed, especially as by law the Bank of England receives 300*l.* a million on the first 600 millions of the Funded Debt of the United Kingdom, and the Bank of Ireland 450*l.* a million on the whole of the Debt managed by it.

6. *Museum and Department of Reporter on Products.*—The cost of maintenance of the India Museum and Department of the Reporter on Indian Products was 5,517*l.* in 1878–79. On the transfer of the Museum to Kew, the greater part of the expense was avoided, and the cost in 1888–89 consisted of the salaries of the Special Assistant and Visitor to the Museum, his clerk, and technical assistant, together amounting to 1,350*l.* (which we shall consider when we report on the salaries paid in this Office), an allowance of 400*l.* to Dr. Cooke, whose service at Kew has been recently extended for three years from 1st January 1890 (one half of which sum will, however, continue to be payable to Dr. Cooke as pension when he retires), and 145*l.*, rising to 160*l.*, paid to Mr. Hemsley, an extra assistant in the Herbarium at Kew. A grant, not exceeding 200*l.* a-year, is also made to meet the additional expense entailed on the Kew Museum by the custody of the Indian collection. Of the existing expense, the salaries, or 1,350*l.*, are charged to the India Office, and the contingencies, or 545*l.*, to the head of Scientific or Minor Departments. The total, 1,895*l.*, is not much more than a third of the amount that was formerly incurred ; and, reserving for the present any remarks we may have to make on the salaries, we are not of opinion that any reduction should be proposed, as the services rendered to India by the authorities at Kew are considerable.

7. *Rates and Taxes*, 713*l.*—By an Act of 1864 (27 & 28 Vict. c. 51), the land required for the site of the India Office was vested in Her Majesty, for the service of the Government of India, at a total cost of 86,765*l.* 17*s.* 4*d.*, on the condition that it should continue liable to the payment of 11-35ths of all the parochial rates and taxes to which the entirety of the land (of which it formed a part), acquired by the Commissioners of Works for the extension of the Public Offices, was liable by law. The aggregate of the assessments on the houses formerly standing on the complete site was 3,394*l.*, of which 11-35ths, amounted to 1,066*l.* 13*s.* 7*d.*, and the rates were paid on that assessment up to 1876, though the legal liability had ceased at Michaelmas 1873. Rates were also paid on an assessment of 1,759*l* on account of the plot on the south side of Charles-street.

8. In

8. In 1877 the inspector of the Treasury proposed an assessment or rateable value of 12,500*l.* for the whole block of buildings, of which 2,900*l.* was assigned to this Office, and 600*l.* to the vacant site in Charles-street. The Vestry Clerk of the parish of St. Margaret and St John, Westminster, was thereupon informed that, as an act of grace, the Secretary of State in Council* would contribute towards the rates of the parish on the increased assessment of 2,900*l.*, provided that the assessment on the vacant land was reduced to 600*l.*, making 3,500*l.* in all.

* Minute of Council, 10th October 1878, F. 1918.

9. In 1880–81 the superfluous land adjoining the India Office was sold to the Commissioners of Works for 68,600*l.*, and the assessment upon which rates are payable was thereupon reduced to 2,900*l.* In 1888–89 the parochial rates thereon, at 4*s.* 2½*d.* in the 1*l.*, amounted to 610*l.* 4*s.* 2*d.*

10. A water rent of 100*l.* a year is paid to the Office of Works† for a supply of water from the Orange-street Water Works; the consumption of water is usually about 90,000 gallons a week. Property Tax under Schedule A., amounting to 2*l.* 10*s.*,‡ is paid in respect of the apartments occupied by the resident clerks, office-keeper, and housekeeper.

† Minute of Council, 5th March 1868, Clerk of Works Department, 1754.

‡ Minute of Council, 19th October 1871, Financial Department.

11. *Repairs, Furniture, and Fittings*, 2,955*l.*—The payments for repairs, &c., in 1888–89 were less than the average, which, including alterations and maintenance, is about 4,000*l.* a year. This head of charge does not include the salaries of the timekeeper and foreman, his assistant, and four artificers, amounting to about 680*l.* a year, nor the salaries of the labourers employed under the office-keepers in cleaning and keeping the house in order. In it, however, are comprised the bills of the contractors and upholsterers, which include the wages of the men who work in this Office (frequently for many years without interruption) while in their employment. We have examined the Surveyor and Clerk of the Works, in order to ascertain whether economy could be effected by taking such men into the direct service of the Secretary of State. Mr. Lufkin says that there is a staff constantly at work, consisting of two joiners, one labourer, two painters, three upholsterers, one cabinet-maker, one french-polisher, two porters, and one carpet-woman, for whom there is continual employment. Other men, such as plasterers, whitewashers, masons, bricklayers, plumbers, smiths, bell-hangers, locksmiths, gasfitters, engineers, window-blind makers, &c., only come when required. The charges by the contractors are about 11 per cent., or rather more, on the wages actually paid to the men; but the Office is put to no expense for tools or ordinary building appliances, for time when the men are not actually at work, or when they are ill or taking a holiday, and does not incur the employers' liability in case of accident, or the risk of loss through trade disputes. Mr. Lufkin is of opinion that it would not conduce to efficiency or economy to take a permanent staff into the pay of the Office, and we are satisfied with his explanation.

We have also considered whether any substantial saving in the cost of materials could be effected by procuring them through the Stores Department, instead of from the contractors; but we find that they constitute a relatively small proportion of the expense of the repairs, and that inconvenience would be caused by the adoption of such a plan, which would outweigh any advantage that might otherwise accrue therefrom.

There are two special payments under contract, namely, 250*l.* a year for window cleaning, and 40*l.* for sweeping the chimneys.

12. *Coals and Firewood*, 485*l.*—When coals and firewood are required, the office-keeper makes a report to the Director General of Stores, by whom the articles are ordered from the contractor.

13. *Gas, Candles, Soap, &c.*, 971*l.*—The charge for gas was 835*l.*, from which a deduction of 21*l.* is to be made on account of the receipt from Messrs. Eyre and Spottiswoode for the gas consumed in working the steam printing press during 1888. We have ascertained that arrangements were made last year to avoid, as far as possible, a needless consumption of gas in the Office. The supply of candles, soap, &c., cost 132*l.*, and of brooms and brushes, 25*l.*

14. *Postage of Despatches to and from India*, 3,974*l.*—The bags containing the Despatches to India, and those with the mail inwards, are weighed by the office-keeper, by whose books those of the Post Office are checked before the accounts are sent in for payment. Since 1880–81, when the Southampton route was abolished, the charge has averaged a little more than 4,000*l.* a year.

15. *Postage of other Correspondence*, 1,259*l.*—The cost of inland postage has greatly increased in recent years. From 1878–79 to 1882–83 it averaged 721*l.*; from 1883–84 to 1888–89 it averaged 1,074*l.*, or very nearly half as much again. We have endeavoured to ascertain the cause of this, and find that it is attributable entirely to the increased weight of the pouches despatched to and from the Secretary of State when he is absent from London, as will be seen from the following table :—

Years.	Weight.	Cost.	Years.	Weight.	Cost.
	Lbs.	£.		*Lbs.*	£.
1878 - - -	768	68	1884 - - -	1,971	175
1879 - - -	965	86	1885 - - -	983	87
1880 - - -	596	53	1886 - - -	1,774	158
1881 - - -	617	55	1887 - - -	2,611	232
1882 - - -	940	84	1888 - - -	2,761	245
1883 - - -	2,477	220	1889 - - -	3,275	291

This table shows a more than fourfold increase of weight in the bags despatched from the Office. The weight of those received is not recorded separately from that of other correspondence ; but, assuming it to be the same as in the case of those sent, we find an increase of 2 × 223*l.* = 446*l.* in the charge for these pouches. We may add that the postage on each bag, apart from the addition caused by the papers it contains, is 5*s.* 4*d.*, 7*s.* 1*d.*, 10*s.*, or 12*s.* 3*d.* (according to the size), when sent on each double journey.

16. Apart, however, from this view of the matter, it appears to us that the charge made by the General Post Office for the conveyance of the correspondence is unduly high. The practice from 1867 to 1871 was to pay 2*d.* an ounce on the correspondence weighed in bulk. In the latter year, without communication with this Office, the Post Office introduced the plan of charging for each letter separately ; but, owing to the difficulty of auditing the expense, in 1876 recourse was again had to the method of weighing the letters in bulk. The Post Office, however, said that, from the returns for 1875–76, they had found that the payment on single letters was equal to the payment by bulk at the rate of 1½*d.* per ounce.

17. Accordingly, this rate was adopted as a fair average, and it has been continued to the present time, although there has been a great reduction of the postal charge for letters exceeding 12 ounces in weight, as will be seen from the following comparison : —

	1875–76.	1889–90.
Letters not exceeding—	*s.* *d.*	*s.* *d.*
12 oz. - - - - -	– 4	– 4
13 „ - - - -	1 1	– 4½
14 „ - - - - -	1 2	– 4½
15 „ - - - - -	1 3	– 5
16 „ - - - - -	1 4	– 5
	and one penny for each additional ounce.	and one halfpenny for each additional two ounces.
2 lbs. - - - - -	2 8	– 9
4 „ - - - - -	5 4	1 5
6 „ - - - - -	8 –	2 1

18. At the rate of 1½*d.* per ounce, or 1*s.* 9½*d.* per pound, laid down in 1876, the pouches weighing 3,275 lbs. in 1889 cost 291*l.* for outward transmission, and approximately the same when returned, or 582*l.* altogether. Supposing that weight of correspondence to be divided over half the year, it would give an average of about 36 lbs. daily ; and at the rates now charged to the public, of 5*d.* for the first pound and 4*d.* for each subsequent pound, the payment would be 12*s.* 2*d.* a day, which for 182 days amounts to 110*l.* 14*s.* 4*d.* As these pouches are virtually single letters, there is no reason why they should be charged at the exceptional rate for packets of letters weighed

in

in bulk. It appears, therefore, that the payment is more than fivefold that which ought to be charged, unless the Post Office finds it necessary to make some addition to the rate on account of the size of the pouches, which frequently exceed the limit allowed for letters not sent from a Government Office. We recommend that a communication on the subject be made to the Postmaster General.

19. As regards the rest of the correspondence, we see no objection to the addition of one-third to the rate per ounce, on account of the privilege of paying for the letters in bulk. Very few letters are sent (except by parcel post) which are more than 12 ounces in weight, so that the reduction of postage on large packets would not affect the question, and the statistics of 1875–76 may be accepted, as hitherto, for the average charge.

20. *Telegrams*, 3,093*l.*—The average cost of telegrams during the ten years from 1879–80 to 1888–89 has been 7,047*l.*, but the charges were unusually heavy between 1882-83 and 1886–87, especially in 1885–86. In the last two years they were less than 4,000*l.* on the average.

21. *Travelling Expenses*, 208*l.*—This comprises payments of cab hire, and train and omnibus fares, to various members of the establishment, when employed on official business.

22. *Newspapers, Books, Parliamentary Papers, &c.*, 962*l.*—The charge under this head has been considerably reduced by an arrangement made in 1886, by which the Indian newspapers are supplied by the Government of India, instead of through an agent whose bills were paid in this country. As far as possible, the supply of books for India is limited to Government publications and Parliamentary papers: the cost of the latter was 673*l.* in 1888, but is usually under 600*l.*

23. *Advertisements*, 664*l.*—The payments for advertisements included in the Home Charges have been reduced from 2,285*l.* in 1878–79 to 664*l.* in 1888–89; but, as pointed out by Sir Louis Mallet's Committee of 1880,* there are other advertisements of which the cost is charged elsewhere. The following is a comparison of the total expense in advertising, in the two years in question:—

* Fourth Report, paragraph 21.

	Liabilities, 1878–79.	Payments, 1888–89.
	£.	£.
Bills of Exchange	416	—
Notifications regarding debentures and stock	1,490	385
Examinations:		
Civil Engineers	36	172
Forest Service	81	33
Medical Service	370	129
Stores and freight	239	65
State Railways	364	259
Bankruptcy notices and estates in hands of Administrators General, &c.	428	275
Miscellaneous	25	11
£.	3,449	1,329

24. The Committee of 1880 proposed a reduction in the notices regarding bills of exchange, by inserting them in the newspapers once instead of twice a week; but it was subsequently found practicable to discontinue them entirely, a notice of the amount to be sold being posted at the Bank of England. It has been the practice, on the occasion of an issue of Stock, to advertise the whole prospectus; but it is a question for consideration whether it would not be sufficient to insert a short notice, the prospectus being supplied to all applicants. The expense has been greatly reduced in recent years by discontinuing the practice of advertising in the country papers; and, if this were done, the cost of this advertisement might be further diminished by more than one-half.

25. The Committee of 1880 recommended that the cost of advertising for the Engineer and Forest Examinations should not exceed 40*l.*, and of that for the Medical Service 60*l.* or 80*l.* It will be seen that the expenditure (except in regard to the

Engineering College, to which we shall presently refer)has been kept within these limits, the Forest advertisement having cost 33*l.* in 1888–89, and that for the Medical Service (for which there are two examinations in the year) 129*l.*

26. The advertisements for stores and freight, and State Railways, appear to be on a moderate scale; the Committee of 1880 recommended that care should be taken to avoid increase of charge by requiring special type or peculiarity of arrangement, and we are informed that attention is paid to this point.

27. In regard to the notices of insolvency which, by Act 11 and 12 Vict., c. 22, s. 82, must be inserted in the "London Gazette," the Committee of 1880* recommended that the law of India should be so altered as to admit of the recovery from the estates of the cost of such notices, as is provided by the English law. The attention of the Government of India was drawn to the point;† and they were at first of opinion‡ that the requisite power could be obtained by each Insolvent Court in India framing rules for the purpose. Subsequently, however, they reported§ that, on consulting the Local Governments and High Courts, they found that the matter was not free from doubt; and they proposed to effect the desired object by legislation. The draft Bill, which was transmitted in 1885‖ on the Indian Bankruptcy Law, by repealing the Act 11 and 12 Vict., c. 21, would render it no longer necessary to incur the costs of the insertion in the "London Gazette"; but this Bill has not yet passed into law, and, while matters remain in their present position, it is not possible to recover from the estates the cost of the advertisements in this country.

* Fourth Report, p. 29.

† Despatch to India, 21st October 1880, No. 27 (Judicial).

‡ Letter from India, 19th July 1882, No. 25 (Judicial).

§ Ditto, 5th May 1884, No. 18 (Judicial).

‖ Letter from India, 12th June 1885, No. 32 (Legislative).

28. The cost of the advertisements inviting competition for entrance into the Cooper's Hill College, for the study of civil engineering, has varied very greatly, as will be seen from the following list of payments made in each of the last 13 official years:—

	£.
1876–77	209
1877–78	188
1878–79	18
1879–80	40
1880–81	267
1881–82	1,027
1882–83	1,019
1883–84	286
1884–85	160
1885–86	183
1886–87	128
1887–88	200
1888–89	172

29. Very shortly after the report of the Committee of 1880 above mentioned, the College was placed on a new basis¶; and the President urged that "the fullest and earliest publicity" should be given to the new conditions, and that suitable notifications should be "very extensively published in the chief daily and weekly papers." Accordingly, an advertisement, dated the 5th of January 1881, was submitted to the Secretary of State in Council, "to be inserted widely in the London and Provincial Press," and was approved.

¶ P. W. 1817 of 1880.

30. In 1883 the question of the expense to be incurred in advertising was reconsidered.** Sir Alexander Taylor thought that the object of the wide advertising had been fairly attained, and proposed to reduce the cost to 500*l.*, afterwards revised to 300*l.*, in 1883–84; and he considered that, by eliminating all the provincial papers, it might in a subsequent year be brought still lower. By a Resolution of Council of the 7th of November 1883 the cost was restricted to 200*l.* in 1883, and he was told that it was hoped that in the future a still smaller sum would suffice.

** P. W. 968 of 1883.

31. On the 11th of October 1884† Sir Alexander Taylor represented that, in his opinion, it was requisite to spend more on advertisements of the College, and asked permission to incur a charge for five

†† P. W. 1923 of 1884.

five months at 40*l.* each, and for four months at 20*l.* each, or 280*l.* in the year; but he was told, in reply, that the grant must be restricted to 200*l.*

32. The accompanying table shows the papers, and the number of insertions of the advertisement in each, the payments for which came into the Accounts of 1888-89; in most cases the cost of the notice for 1889 was less than that for 1888.

Newspapers.	Notice for 1888.				Notice for 1889.					Cost of each Insertion.	Total Cost.
	March.	April.	May.	June.	Nov.	Dec.	Jan.	Feb.	Total.		
London Daily Papers.										*s. d.*	£. *s. d.*
Times	14	12	8	—	6	13	14	12	79	{ 10 6 / 6 — }	31 7 —
Standard	9	9	5	—	5	9	8	8	53	{ 7 — / 6 — }	17 1 —
Daily News	9	8	5	—	4	9	9	8	52	5 6	14 6 —
London Weekly Papers.											
Army and Navy Gazette	5	4	2	—	1	5	4	4	25	3 9	4 13 9
Engineer	5	4	3	—	3	4	4	4	27	{ 8 — / 7 — }	10 1 —
Engineering	5	4	3	—	3	4	4	4	27	{ 6 6 / 5 — }	7 13 —
Spectator	5	4	3	—	2	5	4	3	26	5 —	6 10 —
Builder	5	4	3	—	2	5	4	4	27	{ 7 6 / 7 — }	9 15 —
Saturday Review	5	4	3	—	2	5	4	4	27	{ 10 — / 9 — }	12 15 —
Athenæum	5	4	3	—	2	5	4	4	27	{ 6 — / 5 6 }	7 14 6
Home News	5	4	3	—	3	4	4	4	27	5 —	6 15 —
Overland Mail	5	4	3	—	1	4	4	4	25	{ 4 3 / 4 — }	5 3 —
London Monthly Papers.											
Educational Times	1	1	1	—	—	1	1	1	6	4 6	1 7 —
Provincial Papers in England.											
Liverpool Mercury	4	5	2	—	3	4	4	4	26	3 —	3 18 —
Newcastle Chronicle	4	5	2	—	2	5	4	4	26	{ 1 8 / 1 6 }	2 — 10
Bristol Western Daily Press	5	4	3	—	2	5	4	4	27	1 6	2 — 6
Sheffield Telegraph	4	4	3	—	3	4	4	4	26	1 9	2 5 6
Scotch Papers.											
Edinburgh Scotsman	4	5	2	—	2	4	5	4	26	7 7	9 17 2
Glasgow Herald	4	4	3	—	2	5	4	4	26	{ 3 8 / 3 6 }	4 12 10
Irish Papers.											
Dublin Express	4	5	2	—	3	3	4	4	25	2 6	3 2 6
Belfast News Letter	4	5	2	—	3	4	4	4	26	2 —	2 12 —
Belfast Northern Whig	4	5	2	—	3	4	4	4	26	2 —	2 12 —
Indian Papers.											
Pioneer	5	5	4	5	—	—	—	—	19	4 —	3 16 —
									Total £.		171 18 7

33. We consider that the present maximum of 200*l.* may be maintained; and that within that limit a discretion may be left to the President of the College.

34. *Postal and Money Orders*, 78*l.*—A payment of 47*l.** was spent on money orders issued for the payment of Indian Pensioners, under a scheme recommended by a War Office Committee at the end of 1881 in order to avoid difficulty and expense to the pensioners, who previously had to attend the pay stations. The sum of 31*l.*† was incurred in the payment by postal orders of small remittances under 3*l.*, as sanctioned in 1887.

* Letter to War Office, 13th March 1882, F. 571.

† Minute of Council, 10th May 1887, A. G.

35. *Messengers' Uniforms*, 297*l.*—The second class messengers, whose salaries rise from 80*l.* to 100*l.*, are allowed uniform. They receive a waistcoat and pair of trousers once in six months, and a coat once in eight months, and some of the outdoor messengers are granted a greatcoat.

36. *Allowances for Night watching*, 183*l.*, *and Pay of Police for watching Premises*, 129*l.*—Formerly a charge of about 900*l.* a year was incurred for the care of the Office by the police; but at the beginning of 1884 the police were relieved of the duty of night watching, which was entrusted to such of the messengers as desired to undertake it, two men being on duty each night, and an allowance of five shillings being granted to each man per night when on duty. The change has proved quite satisfactory, and has resulted in a saving of nearly 600*l.* a year.

37. *Miscellaneous*, 502*l.*—The following is a detail of the charges comprised under this head :—

	£.
Maintenance of quadrangle	61
Despatch boxes	51
Telephone to Bank of England	36
Luncheon room: grant for renewal of plant	50
„ „ charwoman	16
Washing	123
Carriage of parcels and freight to India	35
Shipping and clearing charges on Packages from India	18
Messengers: Sunday duty	26
„ late duty	36
Dustmen and coalmen: gratuities	4
Resident clerks: maintenance of linen, &c.	10
Sir J. Danvers's subscription to a City Club	8
Medical Board: test types and spirometer	7
Commission to bankers on drafts negotiated by them for pay of regiments returning from India	3
Medals: specimens for Office collection	2
Sundries	7
	493
Rice paddy sent from India: charge repaid by War Office	9
	£502

38. *Maintenance of Quadrangle*, 61*l.*—In 1871 it was agreed* that the India Office should bear one-fourth of the cost of maintaining the quadrangle enclosed by this block of public offices.

*Minute of Council, 19th October 1871. F. 2426.

39. *Telephone*, 36*l.*—This is a rental paid for the use, by the Financial Department, of a telephone to the Bank of England, for the purpose of fixing, from time to time, the price at which the daily sales of bills and telegraphic transfers on India shall be effected.† The charge was at first fixed at 41*l.*, but subsequently reduced to 36*l.*

†Letter to General Post Office, 31st March 1883, F. 1328. Ditto from ditto, 8th November 1886, A. G.

40. *Luncheon Room*, 66*l.*—Formerly an annual allowance of 150*l.* was paid to a purveyor, who contracted for the supply of luncheons in this Office, and who was allowed firing, &c., free of charge. In 1875–76 the management was placed under a Committee, on which all the larger Departments in the Office were at one time represented, but the number has been reduced by vacancies. The cost of fitting up the luncheon room at the first was included in the general alterations and repairs of the Office. In the five years ending 31st March 1883 special work was executed for the restaurant, amounting to 124*l.*; the ordinary cleaning and repairs were about 65*l.* a year, the consumption of fuel 60*l.*, the gas cost 164*l.* to 180*l.*, the wages of a charwoman at 6*s.* a week came to 15*l.*; and something must be added for the time of the mechanics and labourers paid directly by the Secretary of State in Council, while looking after and cleaning the fittings. Subsequently, however, the cost of gas and fuel has been estimated at 170*l.*, and the general repairs at 30*l.*, so that, including 10*l.* for stationery, &c., and 15*l.* for the charwoman, the charges under this head may be taken at about 225*l.* a year.

41. Special grants have been made to the Luncheon Room Committee, as follows:—

Years.	Subsidy and Advances.	Plant.
	£. s. d.	£.
1875-76 (half-year)	75 – –	60
1876-77	111 10 –	50
1878-79	—	25
1879-80	200 – –	50
1880-81	100 – –	50
1881-82	100 – –	50
1882-83 (including 150*l.* for trading capital)	275 – –	80
1883-84	150 – –	50
1884-85	—	50
1885-86	—	100
1886-87 *(profit surrendered)*	*—12 2 –*	*50*
1887-88 „ „	*—50* – –	50
1888-89	—	50
1889-90	—	50
Total for 14½ years	949 8 –	765
Yearly average (say)	65 – –	53

The total expense to the Secretary of State in Council has, therefore, been about 340*l.* a year; but latterly not more than 275*l.* The daily number of luncheons supplied was at one time 180, but in recent years this has been much reduced.

42. The advantage gained to the Office is the provision of a hot meal for a very considerable number of the establishment, who would otherwise go elsewhere, and the consequent saving of time; but the arrangements are in certain respects unsatisfactory, owing to the defective construction of the building and the position of the kitchens, and to the necessity, owing to the size of the Office, for maintaining a staff which would be sufficient to meet a much greater custom than the establishment is ever likely to supply.

43. We are not disposed to recommend that the system of providing luncheons should be abolished; but we think that inquiry should be made to ascertain whether it cannot be made more attractive and efficient.

44. The only other item of the Miscellaneous Charges to which we need refer is the payment of 8 guineas a year to a Club in the City, as a subscription for the Government Director of Railway Companies. This was sanctioned in 1866,* as a measure of economy, in place of maintaining an office for him in the City.

* Minute of Council, 6th December 1866.

45. *Law Charges*, 177*l.*—The payment for Law Charges used to include the salaries paid to the staff of the Legal Adviser, but these are now treated as part of the establishment of the Office. The other law charges have been considerably reduced lately. The following table shows the gross amount paid,—the recoveries effected, under the contracts with the Indian Railway Companies mentioned in the margin,† of such sums as were incurred by this Office and chargeable against them,—and the net payments:—

† *Railway Companies.*
East Indian.
Bombay, Baroda, and Central India (on account of the Rajputana-Malwa Railway).
Bengal Central.
Bengal-Nagpur.
Indian Midland.
Southern Mahratta.

	1885–86.	1886–87.	1887–88.	1888 89.
	£.	£.	£.	£.
Payments	588	599	303	272
Recoveries	98	477	77	95
Net Charge £.	490	122	226	177

To these charges must be added a payment of 184*l.* for stamps on legal documents.

46. *Stationery, Printing, and Bookbinding*, 8,580*l.*—The actual payments in the last four years have been, in—

	£.
1885–86	7,243
1886–87	10,195
1887–88	6,522
1888–89	8,580
£.	32,540

But these amounts include large sums due in respect of years previous to that in which they were paid. The payments arranged under the years in which the liabilities were incurred are as follows :—

	1885–86.	1886–87.	1887–88.	1888–89.
	£.	£.	£.	£.
Paper and small stores	1,800	1,799	1,791	1,667
Printing	3,909	3,111	3,431	2,985
Binding	2,322	1,950	1,514	1,778
TOTAL £.	8,031	6,860	6,736	6,430

47. We think that it is desirable that a clear statement should be put forward from time to time showing the expenditure on various classes of stationery, &c. in the different Departments. If this is done, it is possible that savings under various heads may occasionally suggest themselves, according to the nature of the case.

We have, &c.

J. A. Godley.
B. W. Currie.
R. Hardie.
J. B. Peile.
A. C. Lyall.

Charges of the Home Establishment other than Salaries.

CHARGES.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	REMARKS.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Store Department: wages of labourers, inspectors, surveyors, travelling expenses, ground rent, rates and taxes, repairs, cartage, supplies, &c.	23,290	23,440	24,635	24,626	25,097	24,112	24,994	27,911	24,320	27,052	24,638	In 1885–86 there was an exceptional payment for rates; a reduction of 1,594*l.* in Inspection was counterbalanced by increase under other heads. The payments for wages in 1886–87 (in which year the Stamp branch was transferred to the Inland Revenue) and 1887–88 were somewhat irregular.
Banks of England and Ireland, for management of debt.	20,556	21,938	32,190	27,764	28,174	27,283	29,326	31,055	35,932	57,666	37,909	The amount of India Stock increased from 45,915,000*l.* on 31st March 1879 to 84,435,766*l.* on 31st March 1889, and the Enfaced Rupee Debt from Rx. 15,061,170 to Rx. 21,123,402. The rate of payment per million of Stock was 340*l.* in 1878–79; it was raised in 1885 to 400*l.* on the Stocks of which the dividends were payable quarterly; but in 1888 it was reduced to 360*l.* and 300*l.* on those with quarterly and half-yearly dividends (respectively). There was a payment of 500*l.* per million in 1880–81 on the conversion of 17,200,000*l.* from 5 to 4 per cent., and in 1887–88 on that of 53,261,820*l.* from 4 to 3½ per cent. Stock.
Museum and Department of Reporter on Products.	5,517	4,353	5,181	—	—	—	—	—	—	—	—	The Museum was transferred to Kew, and the Department abolished, 31st December 1879. In 1880–81, 3,000*l.* was paid to the Science and Art Department on account of the exhibition of the Prince of Wales's Indian presents, 1,998*l.* to Kew for the enlargement of its Museum, and sundry minor claims were discharged.
India Office proper:												
Rates and taxes	1,577	744	763	708	571	3,261	564	708	714	713	713	In 1878–79 there were arrears of the previous year. In 1883–84, 787*l.* was paid for arrears of land tax in respect of the India Office site, and 1,740*l.* in redemption of that tax. The net charge in 1882–83 and 1884–85 was reduced by exceptional receipts or postponement of payments.
Repairs, furniture, and fittings	4,742	3,282	3,113	4,083	4,435	4,582	4,154	4,720	4,098	3,881	2,955	
Coals and firewood	508	552	421	519	437	439	393	359	529	386	485	
Gas, candles, soap, and other house articles	1,164	1,187	1,167	1,183	1,090	1,074	1,090	955	969	1,017	971	
Postage of despatches to and from India	8,740	5,625	4,901	4,405	3,906	4,041	4,086	3,984	4,206	4,103	3,974	In 1878–79 payment was made for five quarters. In 1880–81 the Southampton route was abolished.
Postage of other correspondence	751	671	684	694	807	1,109	1,013	889	1,011	1,166	1,259	The increase in recent years appears due to the larger number and weight of pouches sent to the Secretary of State.
Telegrams to India	4,981	4,487	7,283	4,253	7,634	5,364	6,702	18,119	7,901	4,771	3,033	In 1885–86 the charge was exceptionally high; in 1887–88 and 1888–89 it was lower than for many years.
Telegrams, other					85	30	41	415	181	110	60	In 1885–86 the charge was exceptionally high.
Travelling expenses	241	225	252	255	298	269	278	342	252	233	208	
Newspapers, books, Parliamentary Papers, &c.	1,515	1,514	1,767	1,491	1,489	1,608	1,625	994	1,488	870	962	In 1886 arrangements were made for obtaining from the Government of India, instead of through an agent, the Indian newspapers required in this Office.
Advertisements	2,285	1,563	1,479	930	960	519	776	704	918	883	664	In 1878–79, 1,091*l.* was spent in advertising Loan notifications of the Government of India; in 1879–80, 761*l.* on the discharge of the 5 per cent. Stock; and in 1880–81, 415*l.* on the issue of 3½ per cent. Stock. The length of the advertisements, and the number of insertions, has been much restricted in recent years.
Postal and money orders	—	—	—	—	65	90	84	77	67	56	78	
Messengers' uniforms	380	543	396	487	301	433	302	422	295	410	297	Messengers are allowed three coats in two years; two coats were issued in 1879–80, 1881–82, 1883–84, 1885–86, and 1887–88. In 1881 and 1882 a reduction was effected in the cost of the uniform and the number of messengers entitled thereto.
Messengers' allowances for night watching	—	—	—	—	—	81	183	183	182	183	183	On the 1st of January 1884 the police were relieved of the duty of night watching, two messengers being on duty each night, and receiving an allowance of 5*s.* each per night.
Pay of police for watching premises	876	900	903	904	904	904	126	129	129	129	129	
Miscellaneous	1,169	1,136	1,081	1,052	1,169	1,002	886	930	795	694	502	
Law charges	820	1,455	1,073	1,402	1,263	1,508	996	490	122	226	177	In 1885–86 the salaries of the Clerks to the Legal Adviser were removed from this head. In 1886–87, 1887–88, and 1888–89, the net charge was reduced by recoveries from Railway Companies.
Law stamps	84	179	214	194	162	162	190	166	166	163	184	
Stationery, printing, and bookbinding	7,312	8,802	5,078	6,474	8,834	7,691	3,778	7,243	10,195	6,522	8,580	The variation is mainly due to the irregular dates when the Stationery Office makes its claims; in 1882–83, 1886–87, and 1888–89, arrears are included.
Total of India Office proper	37,145	32,870	30,575	29,034	34,410	34,117	27,267	41,329	34,218	26,516	25,414	
TOTAL	86,508	82,601	92,581	81,424	87,681	85,512	81,587	100,795	94,470	111,234	87,961	